

## TOWN OF MOULTONBOROUGH PHONE NUMBERS

### TOWN HALL

Administration ..... 476-2347  
Town Administrator ..... 476-2347  
Town Assessor ..... 476-2347  
Town Clerk ..... 476-2347  
Tax Collector ..... 476-2347  
Land Use Boards ..... 476-2347  
Code & Health Department ..... 476-2347  
Human Services ..... 476-2347  
Library ..... 476-8895  
Recreation Department ..... 476-8868  
Public Works – Road Agent ..... 253-7445  
Visiting Nurses ..... 476-2350  
Waste Management Facility ..... 476-8800

### EMERGENCY 911

Police ..... 476-2400, 476-2305  
Fire Station (burn permits) ..... 476-5658  
Sheriff's Department ..... 1-800-552-8960  
State Police – Troop E ..... 323-8112  
Senior Meals Program ..... 476-5110  
Poison Information Center ..... 643-4000  
Lake Patrol ..... 293-2037  
Lakes Region General Hospital  
(Laconia) ..... 524-3211  
Huggins Hospital (Wolfeboro) ..... 569-2150

### Selectmen's Meetings

1st & 3rd & 5th Thursday (Business) at 7p.m.; 4th Thursday (Workshop) at 4p.m.  
Meeting Room at Town Hall

### Town Hall Hours

Monday thru Friday 7:30a.m. – 4p.m.

### Town Clerk's Office Hours

Monday thru Friday 9a.m. – 12p.m. & 1p.m. – 4p.m.

### Tax Collector's Office Hours

Monday thru Friday 9a.m. – 4p.m.

### Zoning Board & Planning Board Meetings

Zoning Board 1st & 3rd Wed. at 7:30p.m., Planning Board 2nd & 4th Wed. at 7:00p.m.  
Meeting Room at Town Hall

### Conservation Commission

1st Monday of every month at 7p.m.  
Meeting Room at Town Hall

### Waste Management Facility Hours

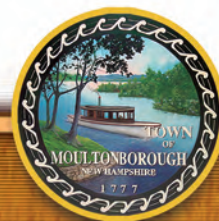
Sunday 1p.m. – 5p.m.; Mon., Tues., Fri., Sat. 8:30a.m. – 5p.m.  
Closed: Wednesdays, Thursdays & Holidays

### Library Hours

Mon. thru Thurs. 10a.m. – 8p.m.; Fri. 10a.m. – 5p.m.; Sat. 10a.m. – 2p.m.

### Web Address

<http://www.moultonboroughnh.gov>



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## MOULTONBOROUGH 2012 ANNUAL REPORT



40th Annual Steamboat Rally



Our Cover

Lee’s Mills Steamboat Rally

40<sup>th</sup> Anniversary

The Lee’s Mills Steamboat Rally celebrated its 40<sup>th</sup> birthday in September of 2012. What started with a small collection of steamboats as a one day event at the Weirs moved to Moultonborough shortly thereafter and has now grown into what is believed to be the largest and longest meet in the world for steam launches. The Rally lasts about ten days and generally has 55 to 60 steamboats involved. One can view the many boats up close and personal as they are tied to the docks or join us on the water on each Sunday of the Rally to see the boats on open water in the Parade of Boats.

2013 Rally Dates

September 6<sup>th</sup> – 15<sup>th</sup>, 2013

Photo Credits

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Jonathan W. Tolman

Lower Panel Pictures  
Jerry Hopkins

PUBLIC NOTICE

Town of Moultonborough, New Hampshire

Restoration of Involuntarily Merged Lots

**NOTICE IS HEREBY GIVEN:** Pursuant to New Hampshire Revised Statutes Annotated 674: 39-aa Restoration of Involuntary Merged Lots. Pursuant to Section VI of this statute, Town residents and property owners are hereby notified: *“Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their pre-merger status and all zoning and tax maps shall be updated to identify the pre-merger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:*

- a. The request is submitted to the governing body (Board of Selectmen) prior to December 31, 2016; and*
- b. No owner in the chain of title voluntarily merged his or her lots...”*

The complete text of this statute is available for inspection at the following locations:

- 1. Moultonborough Public Library at the Reference Desk; and
- 2. Moultonborough Town Hall at the Office of Development Services;

Interested parties are invited to contact the Office of Development Services in person at Moultonborough Town Hall, 6 Holland Street, Moultonborough, NH 03254, by telephone at 1.603.476.2347, or email at [bwoodruff@moultonboroughnh.gov](mailto:bwoodruff@moultonboroughnh.gov) relative to the process for filing an application for restoring property lines to their pre-merger status under this statute.

\*\*\*\*\*

DATE OF POSTING (Town Hall and Public Library): December 16, 2011

POSTING TO REMAIN THROUGH TO DECEMBER 31, 2016

This notice shall be published in each of the town’s annual reports for the years 2011 to 2015.

**ANNUAL REPORT  
OF THE  
OFFICERS  
OF THE  
TOWN OF MOULTONBOROUGH**

**Fiscal Year Ending December 31, 2012**

This is to certify that the information contained in this report, taken from our Official Records, is complete to the best of our knowledge and belief.

Joel R. Mudgett, Chairman  
Edward J. Charest  
Betsey L. Patten  
Jonathan W. Tolman  
Russell C. Wakefield  
BOARD OF SELECTMEN

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# **We Dedicate This Town Report To:**

**Gloria Plaisted**  
**November 27, 1938 – January 31, 2012**



Mrs. Gloria Plaisted, one of the founding members of the Moultonborough Fire Department Auxiliary and a member for the past 28 years, passed away on January 31, 2012. Gloria was also a member of the Historical Society for many years. In addition to being a homemaker and mother, she also worked at the Old Country Store and the Chowder Barn in Moultonborough.

**Gloria, and all those who passed in 2012,  
will forever be in our thoughts.**

## **TOWN OFFICERS**

### **Representatives to the General Court**

#### **State Senate – District 3**

Jeb Bradley

#### **Carroll County District 4**

Christopher J. Ahlgren  
J. David Knox

Betsey L. Patten  
Stephen J. Schmidt

#### **Board of Selectmen**

Joel R. Mudgett, Chair, 2015

Edward J. Charest, 2014

Betsey L. Patten, 2013

Jonathan W. Tolman, 2015

Russell C. Wakefield, 2015

#### **Tax Collector**

Susette M. Remson, 2014

Sally A. Blais, Deputy Tax Collector

#### **Town Clerk**

Barbara E. Wakefield, 2014

Kathleen E. Remson, Deputy Town Clerk

Lianne Dionne, Office Clerk

#### **Treasurer**

Laura Hilliard, 2015

Noel Cantwell, Deputy Treasurer

#### **Moderator**

Jerry D. Hopkins, 2014

#### **Supervisors of the Checklist**

Laurie Whitley, 2018

Cheryl Kahn, 2014

Sally Carver, 2016

#### **Trustees of Trust Funds**

Kenneth L. Taylor, Chair 2015

John H. Porter Jr., 2014

Jordan Prouty, 2013

#### **Planning Board**

Thomas A. Howard, Chair, 2014

Peter Jensen, Vice Chair, 2015

Chris Maroun, 2013

Josh Bartlett, 2013

Judy Ryerson, 2014

Paul Punturieri, 2015

Joanne K. Coppinger, 2012

Keith Nelson, Alt., 2014

R. Natt King, Alt., 2015

Russell C. Wakefield, BoS Rep.

Edward J. Charest, BoS Rep., 2012

Betsey L. Patten, BoS Alt.

James F. Gray, BoS Alt., 2012



### **Zoning Board of Adjustment**

Robert Stephens, Chair 2014

Russell Nolin, Vice Chair, 2014

Ken Bickford, 2013

Joseph Crowe, 2014

Robert Zewski, 2015

Nicol Roseberry (Resigned March 2012)

Jerry D. Hopkins, Alt., 2015

R. Natt King, Alt., 2013

### **Library Trustees**

Phyllis D. Prouty, Chair, 2014

Roger Simpson, Vice Chair, 2015

Barbara Sheppard, Treasurer, 2013

Cheryl Kahn, Secretary, 2013

Jane Coyne, 2014

Joanne Farnham, 2013

Barbara Putnam, 2015

Richard Geden, Alt., 2013

Laurie Whitley, Alt., 2013

### **Town Administrator**

Carter Terenzini

### **Finance & Personnel**

Heidi A. Davis, Director

Carol Fucarile, Executive Assistant

Hope Kokas, Admin. Assistant

Alison Kepple, Office Secretary

Melissa Taylor, File Clerk

### **Assessor**

Gary Karp

### **Human Services Officer**

Rae Marie Davis

### **Office of Development Services**

Bruce Woodruff, Town Planner

Donald Cahoon, Code & Health Officer

Bonnie Whitney, Administrative Assistant

### **Fire Department**

David R. Bengtson, Fire Chief

Paul LaBranche, Firefighter /EMT-I

Brian Searles, Firefighter/EMT-I

Wendy Smith, Office Manager

### **Department of Public Works**

#### **Highway Department**

Scott D. Kinmond, 2015

Highway/Road Agent/Director

Edwin A. Wakefield, Foreman

Peter W. Beede, Sr.

William F. Dow

Craig Dunn

James A. Nave

Dennis E. Shaw

Andy Wolanek

Andy Brackett, PT

Francis Horne, PT

### **Facilities & Grounds Maintenance**

Dennis Emerton	Wallace A. "Andy" Daigneau
Ken Kasarjian, PT Seasonal	

### **Waste Management Facility**

Scott Greenwood	
Dennis W. King	Richard L'Etoile
Ken Filpula	Robert O'Neil, PT
Ralph Mitchell, PT	

### **Cemetery Maintenance (Seasonal)**

Peter Wright	Steve Lombard
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### **Recreation Department**

Donna J. Kuethe, Director	
Dan Sturgeon, Assistant Director	Donna Tatro, Program Coordinator
Mary Bengtson, Front Desk/Office Clerk	

### **Police Department**

Leonard Wetherbee, Chief	
Sgt. Peter W. Beede, Jr.	Officer Daniel R. Ingram
Sgt./Prosecutor Scott J. Fulton	Spl. Officer William Gillis, Jr.
Sgt. Joseph T. Canfield	Executive Assistant Virginia R. Welch
Cpl. Jason F. Boucher	Traffic/Parking Officer Fred Whiting
Det./K-9 Stephen M. Kessler	Dispatcher/Clerk Linda G. Eldridge
M.P.O./S.R.O. Jody C. Baker	Dispatcher/Clerk Kathleen M. Lord
M.P.O. Colin D. LeBlanc	Dispatcher/Clerk Sandra J. Brackett
M.P.O. Peter C. John	Dispatcher/Clerk Wayne A. Black
Officer Jared L. Beaulieu (P/T)	Dispatcher/Clerk Samantha A. Page
Officer James M. Quinlan (P/T)	K-9, Rony

### **Visiting Nurse Service**

Debra J. Peaslee, RN, Director	
Jeri T. King, RN	Stephanie Pigott, Office Manager

### **Moultonborough Visiting Nurse Advisory Board**

Virginia A. Forsberg, RN, Chairman	
Barbara W. Sheppard, Treasurer	Helen Abbott, Secretary
Carolyn Crosby, MD	Alice Ellingwood
Cynthia E. LeMien, RN	Lucille Sugar, Resigned 2012
Dianne Davis	Edward J. Charest, BoS Rep.

### **Moultonborough Public Library**

Nancy J. McCue, Library Director	
Jane P. Rice, Asst. Librarian	Judi Knowles, Children's Librarian
Susan Stokes, Associate	Linda Nolin, Associate
AnneMarie Welch, PT Associate	Sharon Gulla, PT Associate



### **Advisory Budget Committee**

Jean Beadle, Chair CPA

Alan Ballard	Ed Marudzinski, resigned 5/12
Kathy Garry, School Board Rep.	Russell Wakefield, BoS Rep. until 6/12
Barbara Sheppard, Library Trustee Rep.	Tom Randell, Alt.
Betsey Patten, BoS Rep. 7/12 - present	

### **Capital Improvement Program Committee**

Richard Brown, Chair

Barbara Rando	Alan Ballard
Joel Mudgett	Josh Bartlett
Heidi Davis, Ex-Officio	Bruce W. Woodruff, Ex-Officio
Peter Jensen, Alt.	Jonathan W. Tolman, BoS Rep.

### **Conservation Commission**

Marie Samaha, Chair

Robert Patenaude	Bill Gassman
Herb Farnham	Peter Jensen
Paul Stinson, Alt. (Resigned 2012)	John Oliver, Alt.
Edward Harrington, Alt.	

### **Emergency Management Committee**

David Bengtson, Fire Chief, Director

Scott Kinmond, Road Agent, Asst. Director	Joel R. Mudgett, Chairman, BoS
Carter Terenzini, Town Administrator	Leonard Wetherbee, Chief of Police
Susan Noyes, Superintendent of Schools	Don Cahoon, Code & Health Officer

### **E-911 Committee**

Joel R. Mudgett, Chair

David Bengtson	Sandra Brackett
Jerry Hopkins	Scott Kinmond
Christopher Shipp	Richard Young

### **Heritage Commission**

Cristina Ashjian, Chair

Jean Beadle, Secretary	Edward J. Charest, BoS Rep.
Norman E. Larson	Bruce Worthen
Mark Borrin, Alt.	

### **Inspectors of Election**

Anita Blood	Beverly Charest
Mary Hart	Sara M. Richardson
Laurie Whitley	

### **Joint Intermunicipal Ambulance Service Board**

Charley Hanson, Center Harbor – Chair

Ken Balance, Center Harbor	David Bengtson, Secretary
Lois Brunelle, Sandwich	Arthur Kerr, Sandwich
Miller Lovett, Meredith	Joel Mudgett, Moultonborough
Phil Warren, Meredith	

### **Joint Loss Management Committee**

David Bengtson, Chair

Ken Filpula, Vice Chair	W.A. Daigneau
Scott Fulton	Scott Greenwood
Jeri T. King	Scott Kinmond

### **Master Plan Implementation Committee**

Tom Sawyer, Chair (Business Owner)

Joanne Coppinger, Clerk, Planning Bd Rep.	Betsey Patten, BoS Rep.
Kathy Garry, SAU 45 Rep.	Robert Patenaude, ConCom Rep.
Cristina Ashjian, Heritage Comm. Rep.	Rev. Paul O'Neil, Citizen At-Large
Bruce W. Woodruff, Ex-Officio	

### **Milfoil Committee**

Peter Jensen, Chair

Paul Ardito	Paul Daisy
Ginny Gassman	Brian Litcof, Alt.
Karin Nelson	Susan Connolly, Alt.
Al Hoch	Bev Nelson

### **Milfoil Committee (IMA) Moultonborough, Tuftonboro, Wolfeboro**

Ken Marschner, Wolfeboro Milfoil Comm., Chair

Carter Terenzini, Moultonborough, Clerk	Daniel Duffy, Tuftonboro BoS
Bill Marcussen, Tuftonboro	Linda Murray, Wolfeboro BoS
Karin Nelson, Moultonborough	David Owen, Wolfeboro Town Mgr.
Bob Boyan, Moultonborough Alt.	Dan Williams, Tuftonboro Alt.

### **Recreation Advisory Board**

Al Hume, Chair

Carla Taylor, Vice Chair	Celeste Burns, Secretary
Chris Shipp	Morgen Gillis



## **Board of Selectmen**

To the citizens of Moultonborough, I respectfully submit the Chairman's report.

First I would like to thank my fellow board members; Ed Charest, Betsey Patten, Jonathan Tolman and Russell Wakefield for all the work, time and effort that is put forward in this position. I would also like to thank the Town Administrator, Carter Terenzini and the town's staff that help make the selectmen's job easier.

In the March Town meeting the town's people agreed with the "Blue Ribbon" Commission that the soccer field at Playground Drive should be rebuilt before spending money on other fields. At this time, much to our frustration, we are still working with our engineer and DES to get wetlands approval for this project.

In April the board appointed Leonard Wetherbee, a 35 year veteran in law enforcement as our new police chief. He has settled in very well and seems to be doing an excellent job.

The "Adopt-a-spot" program went well again for the fifth year. This program of planting and maintaining garden areas around town by individuals, clubs and businesses are beautifully done and make the town look very colorful and nice. This is another volunteer project that saves the town time and money.

The Milfoil Committee continues their work with a program of herbicide treatment or hand pulling/diver assisted suction harvesting. They also try to educate landowners along the lake, ponds and waterways and boaters coming to our area. I believe this is a very important program that we need to continue to save our area's waters. We owe this committee and all of the volunteers related to this program a big "Thank You".

In closing I would like to "Thank" all of the town's volunteers for all their service. I would also like to "Thank" all of the town employees for being there when they are needed.

Respectfully submitted,  
Joel R. Mudgett, Chairman of the Selectmen

## Office of the Town Administrator

Greetings to you with my fifth report as your Town Administrator. I'm pleased to report on a relatively quiet year as the economy continued its slow progress and a number of long planned initiatives came to be. I hope these highlights find you sharing a collective sense of pride in the organization, our continuing progress, and our future.

Our Blue Loon's flex route bus service officially commenced with routes running from Wolfeboro to North Conway (with a transfer point in West Ossipee) and West Ossipee to Laconia. While there were only two runs a day initially this was expanded to three routes a day in early fall and ridership has climbed as a result.

Our Police Department saw a management study lay out a path to better use of our resources on a continuing path of improvement and connection to the community. Interim Chief Peter W. Beede, Jr. not only held the helm steady as we searched for our new Chief but led the way on the conversion to our new black and white cruisers and made possible our every day collection of prescription and non-prescription drugs to help eliminate the public health and environmental hazard from their improper disposal. Thanks to his efforts these can now be disposed of every day during open lobby hours at the Public Safety Building.

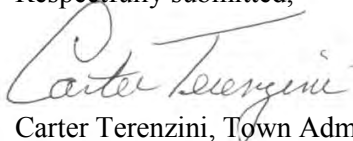
Personnel changes saw us welcome Leonard J. Wetherbee, a 35 year veteran in law enforcement, as our new Chief of Police in April. The SelectBoard welcomed Jon Tolman aboard and finally there is an update on Michael Branley, our first ever Town Fellow, who was recently appointed as the Administrative Coordinator for Frankestown.

The planning charrette to envision the future of the Village Center, which drew almost 80 people over its two days, was provided a nice back-drop of reality and energy when we saw the Town House and Neck School House freshened with a new paint job in their historic colors. This was then followed by the Grange House in the village being named to the State Register of Historic Places. Rounding out such notable events, the annual Steamboat Rally made history by reaching a landmark 40<sup>th</sup> anniversary.

Our web site continued its growth in utilization with the slightly more than 80,000 hits to the home page and a total of almost 240,000 hits overall. We added the ability for you to receive notice of my weekly report which shares the activities in the numerous town departments and provides an early "heads up" on many issues we will need to address in the near future. Almost 350 of you have now signed up to receive an automatic email whenever we post an item to our News & Announcement pages. Under development now are an ability for you to access the actual assessing property cards on line saving you the time of coming to Town Hall and the expense of printing them out. We also have under development a Service Request page allowing you to notify us of needed service (potholes, signs, and the like). We hope to launch both of these developments by mid-year.

Should you have any questions on our efforts or comments for improvement in our services, please feel free to contact me at any time by phone (1.603.476.2347), in person, or by email at [cterenzini@moultonboroughnh.gov](mailto:cterenzini@moultonboroughnh.gov).

Respectfully submitted,



Carter Terenzini, Town Administrator



## **TOWN OF MOULTONBOROUGH**

### **Town Meeting Minutes**

**March 13, 2012 – March 17, 2012**

Moderator Jerry Hopkins called the Town Meeting to order on March 13, 2012 at 7:00 AM. The election was held in the Mel Borrin Training Room at the Moultonborough Public Safety Building. Mr. Hopkins proceeded to read warrant Article 1 and Article 2. At that time, Laurie Whitley made a motion, seconded by Cheryl Kahn to dispense with the reading of the remaining articles on the ballot. This was voted in the affirmative by voice vote. The moderator proceeded to read the School Warrant Articles.

Ballot voting proceeded immediately with ballots resulting as follows:

Votes Cast - 1113

**SELECTMEN FOR THREE (3) YEARS - (Vote for not more than 2)**

Jonathan W. Tolman	839
John R. Anderson	321
Robert Goffredo	112
James Gray	270
Joel Mudgett	390

**TREASURER FOR THREE (3) YEARS - (Vote for not more than 1)**

Laura Hilliard	885
----------------	-----

**MODERATOR FOR TWO (2) YEARS - (Vote for not more than 1)**

Jerry D. Hopkins	910
------------------	-----

**SUPERVISOR OF THE CHECKLIST FOR SIX- (6) YEARS (Vote for not more than 1)**

Laurie Whitley	914
----------------	-----

**ROAD AGENT FOR (3) YEARS- (Vote for not more than 1)**

Scott D. Kinmond	883
------------------	-----

**TRUSTEE OF TRUST FUNDS FOR THREE (3) YEARS - (Vote for not more than 1)**

Kenneth L. Taylor	860
-------------------	-----

**TWO (2) LIBRARY TRUSTEES FOR THREE (3) YEARS - (Vote for not more than 2)**

Roger C. Simpson	825
Barbara Putnam	891

**TWO (2) PLANNING BOARD MEMBERS FOR THREE (3) YEARS - (Vote for not more than 2)**

Paul Punturieri	633
Peter Jensen	799

**ONE (1) PLANNING BOARD MEMBER FOR ONE (1) YEAR - (Vote for not more than 1)**

Josiah (Josh) Bartlett	825
------------------------	-----

**TWO (2) ZONING BOARD MEMBERS FOR THREE (3) YEARS - (Vote for not more than 2)**

Robert Zewski	715
Joseph M. Crowe	720

**ONE (1) ZONING BOARD MEMBER FOR ONE (1) YEAR - (Vote for not more than 1)**

Timothy Tinel	168
Ken Bickford	618

## **ARTICLE 2**

Shall a charter commission be established for the purpose of establishing a new municipal charter?

**(Recommended by Selectmen 4-1)**

YES - 365

NO - 640

## **ARTICLE 3**

Are you in favor of Amendment 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article V, Signs, in its entirety to reformat and rearrange logically for readability with no new wording or intent.

**(Recommended by Planning Board 5-0)**

YES - 740

NO - 266

## **ARTICLE 4**

Are you in favor of Amendment 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article V, Signs, by replacing the first paragraph with a new Section, entitled, "Purpose and Intent" that clarifies the reasons for and functions of the sign regulations?

**(Recommended by Planning Board 6-0)**

YES - 755

NO - 259

## **ARTICLE 5**

Are you in favor of Amendment 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend the Zoning Ordinance to create a new Article XV, Definitions, consolidating existing terms currently used throughout the entire document into one place for ease of use, and adding guidance for interpretation of terms.

**(Recommended by Planning Board 5-0)**

YES - 772

NO - 228

## **ARTICLE 6**

Are you in favor of Amendment 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article XV, Definitions (if so created by Article 3 above) by adding a new section, entitled, General Definitions that would add generally accepted zoning and land use terms to the zoning text for clarity of interpretation.

**(Recommended by Planning Board 5-0)**

YES - 756

NO - 237

## **ARTICLE 7**

Are you in favor of Amendment 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article VI (F)(2) to add language to the existing table that defines a 50 ft. setback for front, side and rear for commercial structures in the Residential/Agriculture zoning district, and in (F)(2)a, to add a new Conditional Use Permit that would allow reduction of the required 25 ft. vegetative buffer between the building and roadway within the front setback for sufficient cause. Finally, in (F)(3), to add back the Residential/Agriculture zone to the 50% lot coverage maximum requirement as it had been prior to the change approved during the 2011 Town Meeting. This amendment corrects an oversight that allows commercial use lot coverage with no upper limit and no setback requirement in the Residential/Agriculture zone.

**(Recommended by Planning Board 5-0)**

YES - 718

NO - 284

## ARTICLE 8

Are you in favor of Amendment 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article VIII, Flood Plain Development, by adding language needed for compliance with the National Flood Insurance Program (NFIP) regulations as recommended by a compliance review by the Agency. This action is required from time to time to ensure the Town remains enrolled in the program.

**(Recommended by Planning Board 5-0)**

YES - 811

NO - 194

## ARTICLE 9

Are you in favor of a citizen's petition to amend the Town Zoning Ordinance to Repeal Articles VI A(3), VI D, VI E (solely as it applies to commercial development in Residential/Agricultural Zones) and those portions of Article VII relating to Special Exceptions (solely as it applies to commercial development in Residential/Agricultural Zones) for commercial uses in the Residential/Agricultural Zone and to eliminate Special Exceptions for commercial uses in the Residential/Agricultural Zone and delete all references thereto wherever they may appear in the Zoning Ordinance, effective March 18, 2012.

**(By Petition)**

**(Not Recommended by Planning Board 6-0)**

YES - 428

NO - 604

At 8:30 PM, the Moderator recessed the meeting until Saturday March 17, 2012.

## SATURDAY MARCH 17, 2012

Moderator Jerry Hopkins called the meeting to order at 9:45 AM. The meeting was held at the Moultonborough Academy Auditorium. The Moultonborough/Sandwich Cub Scout Troop 142 led the pledge of allegiance. The moderator asked for a moment of silence for his predecessor Moderator Mel Borrin. He introduced the new Superintendent of Schools Sue Noyes. He announced those present on stage Selectmen Russell Wakefield, Betsey Patten, Ed Charest, Joel Mudgett, Jim Gray, Town Administrator Carter Terenzini, and Town Clerk Barbara Wakefield. He read the ballot results from Tuesday March 13, 2012.

## ARTICLE 10

To see if the Town will vote to approve the cost items included in the collective bargaining agreement (CBA) reached between the Town and the Moultonborough Police Benevolent Association and further to raise and appropriate the sum of Nineteen Thousand Seven Hundred and Twenty dollars (\$19,720) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current staffing levels in accordance with the most recent Town compensation plan.

<u>Year</u>	<u>Estimated Increase</u>
FY 2012	\$19,720
FY 2013	\$ nil (1)
FY 2014	\$ nil (1)

- (1) The contract does not obligate the Town to pay a COLA in years 2 and 3 unless one is granted to all other Town employees. Should a COLA be granted; each .5% would cost approximately \$4,600 per fiscal year for those covered by this CBA.

**(Recommended by Selectmen 5-0)**

**(Recommended by Advisory Budget Committee 4-0)**

A motion was made by Joel Mudgett and seconded by Betsey Patten to waive the second reading of the articles. The motion was voted in the affirmative by a majority vote by show of voter cards.  
A motion to move Article 10 was made by Joel Mudgett and seconded by Ed Charest.  
The article was voted in the affirmative by a majority vote by show of voter cards.

#### **ARTICLE 11**

To see if the Town, in the event that Article 10 is defeated, will authorize the governing body to call one special meeting, at its option, to address Article 10 cost items only?

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 4-0)**

A motion was made by Joel Mudgett and seconded by Ed Charest to pass over Article 11.  
The article was passed over by a majority vote by show of voter cards.

#### **ARTICLE 12**

To see if the Town will vote to clarify the purposes of the so-called Historical Society Fund, a revocable trust fund, created under Article 45 of the Town Meeting of 1994, to rename it the "Historic Building Fund" with the maintenance of the Old Town House and Middle Neck School continuing as its purpose and the Board of Selectmen continuing as agents to expend.

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Ed Charest and seconded by Joel Mudgett to move Article 12.  
The article was voted in the affirmative by a majority vote by show of voter cards.

#### **ARTICLE 13**

To see if the Town will vote to amend its action under Article 34 of the Town Meeting of 1987 meeting by which it created the so-called Highway Equipment Fund, a Capital Reserve Fund, by striking the phrase "...Highway Equipment..." and inserting in lieu thereof the phrase "...Public Works Equipment..." and to further strike the phrase "...for the purchase of highway equipment..." and inserting in lieu thereof the phrase "...for the purchase of public works equipment..."

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

**(Note: Requires a 2/3 votes which must be noted in the minutes)**

A motion was made by Betsey Patten and seconded by Joel Mudgett to move Article 13. There was no discussion and the moderator called for the vote by a show of voter cards. The moderator then announced the results of the vote noting an estimated two hundred (200) plus –yes- votes with only three (3) counted –no- votes, thereby declaring a vote in the affirmative by the 2/3rds required.

#### **ARTICLE 14**

To see if the Town will vote to discontinue the so-called Resource Recovery Park/Waste Management Facility fund with the balance of Twenty Three Thousand Seven Hundred Seventy One Dollars and Eight Cents (\$23,771.08) as of December 31, 2011 with said remaining funds, together with any interest accumulated thereon at the time of transfer, being transferred to the general fund and further to raise and appropriate the sum of Twenty Three Thousand Seven Hundred Seventy One Dollars and Eight Cents (\$23,771.08) to the renamed and repurposed Public Works Equipment Fund\*, a Capital Reserve Fund.

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

[\*Note: Formerly known as the Highway Equipment Fund]

A motion was made by Russell Wakefield and seconded by Betsey Patten to move Article 14.  
The article was voted in the affirmative by a majority vote by show of voter cards.

#### **ARTICLE 15**

To see if the Town will vote to amend its action under Article 50 of the Town Meeting of 1994 to read as follows: "To establish a Recreation Revolving Fund pursuant to RSA 35-B:2 II to receive all fees and



charges imposed for the use of recreation and park services and facilities. Said funds shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unreserved fund balance. The treasurer shall have custody of all monies in the fund, which may be expended only for recreation purposes as stated in RSA 35-B, and shall pay out the same only upon order of the recreation director, without further legislative body approval required, in accordance with policy to be established by the Board of Selectmen.”

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Joel Mudgett and seconded by Betsey Patten to move Article 15.

Discussion: Josh Bartlett questioned the balance of the fund now and how much was anticipated to be deposited in it in the next year or two? Mr. Terenzini explained there is \$165,000 in it presently and when the auditors do the year end adjustment, there will be \$35,000 added to it so the audit will show approximately \$200,000. The addition to the fund this coming year will be approximately \$75,000. The amount expended for the coming year will be in excess of that, so the balance will be eaten away at over a couple of years. Mr. Bartlett questioned \$200,000 with no oversight on the expenditures. The moderator informed Mr. Bartlett that the article talks about the Selectmen policy and you do have the Treasurer as the oversight. Mr. Terenzini explained the outline of that policy was submitted to the Advisory Budget Committee and has been available online and pending what gets decided today, the Selectmen will then adopt a formal policy and that will be available to the general public as well.

The article was voted in the affirmative by a majority vote by show of voter cards.

#### **ARTICLE 16**

To see if the Town will vote to raise and appropriate the sum of Seven Hundred and Fifty Thousand dollars (\$750,000) for a road improvement program as generally illustrated below, and to meet said appropriation with anticipated funds from a NH Department of Transportation Highway Block Grant of One Hundred and Fifty Thousand dollars (\$150,000) and the balance from taxation.

<b>Project</b>	<b>Budget</b>
Ossipee Mountain Road (Drainage; Shim & Overlay 4,250’+/-)	100,000
Sheridan Road (Reconstruct 1,400’+/- & Reclaim & Pave 4,125’+/-)	425,000
Lake Shore Drive (East) (Drainage; & Reclaim & Pave 2,560’+/-)	103,000
Highway Garage Road (Reconstruct 500’+/-)	35,000
Chip Sealing	22,000
Engineering & Construction Inspection	65,000
<b>TOTALS</b>	<b>\$750,000</b>

Note: Inclusion of any road on this list was based upon a condition assessment and budget estimate prepared in November of 2011. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made upon detailed engineering and actual bids received with work deletions or additions based upon the final bids.

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Ed Charest and seconded by Joel Mudgett to move Article 16.

Discussion began with Emily Bird questioning what happens to the money if there is no guarantee of work on a particular project. Mr. Mudgett said the reason that statement is put in the article, is that if it is determined all at once when estimates go out that it’s going to cost more, we would not be able to repair that road. Another situation would be if another road had an unexpected problem we might have to use that money for a different road. The money will be spent on road projects or it will go back to the general fund. Ms. Bird asked if the residents will be notified if another road were to be picked to repair

and Mr. Mudgett said it would be brought up at a Selectmen meeting and it would be duly noted to the residents.

The article was voted in the affirmative by a majority vote by show of voter cards.

#### **ARTICLE 17**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Eighty Five Thousand dollars (\$285,000) for a program of capital improvements and expenditures, and equipment as generally illustrated below, and to meet said appropriation by a withdrawal of Thirty Five Thousand dollars (\$35,000) from the Public Works Equipment Capital Reserve Fund, formerly known as the Highway Equipment Fund, Fifty Thousand dollars (\$50,000) from the Fire Department Equipment Fund, Twenty Five Thousand dollars, (\$25,000) from the Municipal Building Fund, and the balance of One Hundred Seventy Five Thousand dollars (\$175,000) from taxation.

a.	DPW/Highway Dept. (One Ton w/Plow/Sander)	\$	45,000
b.	DPW/Buildings & Grounds (Flooring replacement)	\$	25,000
c.	Police Department (Cruiser)	\$	35,000
d.	Fire Dept. (Turn-Out Gear)	\$	15,000
e.	Fire Dept. (Chassis Repair – Engine 3)	\$	50,000
f.	Fire Dept. (Refit DPW Pickup > Utility 1)	\$	15,000
g.	Administration (Software Update)	\$	100,000
<b>Total</b>		<b>\$</b>	<b>285,000</b>

#### **(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Betsey Patten and seconded by Joel Mudgett to move Article 17.

Discussion: Bob Goffredo asked what flooring replacement would be done. Public Works Director Scott Kinmond explained this is for various areas. The Capital Improvements Committee reviewed the flooring program put forth. There is work to be done in the meeting room, land use office, Rec Dept., highway facility tile for the office, restrooms, and lunch room. He stated it will be done in a phase program and that \$50,000 worth needs to be repaired in the next few years.

John Anderson asked if we could have discussion on the difference between repairing and replacing engine 3 item (e). Fire Chief Dave Bengston explained that engine 3 is 18 years old and the engine in Article 25 is 25 years old. Engine 3 has a frame rail problem. He said there was much discussion with the Selectmen and Capital Improvement Plan Committee and initially they thought they would have to replace that engine. They found out there was an alternative to replace that frame rail and the two quotes were at a cost of \$50,000. They expected to get an additional 6 to 8 years out of this engine which would bring them up to the scheduled replacement time.

Richard Brown, Chairman of the Capital Improvements Committee explained that they discussed this process extensively, having several meetings with the Chief and Selectmen upon getting quotes and felt this was the best approach.

Steve Law asked for clarification on the letter (g) \$100,000 software update. Tax Collector Susette Remson explained that there are now a lot of issues with the Vadar software in the tax, financing, assessing and administrative office. There are time constraints on getting jobs done and they are still manually doing work when there are multiple owners on properties. Town Administrator Carter Terenzini added the quote from the current vendor to upgrade was between \$20,000.00 and \$40,000.00 in general. In addition the current software is not able to add on any of the modules they would like to have with respect to tracing building permits and an assets management program, which is additional. This will go out to bid and we will decide if we need to get a new package or try to rewrite what we have.

The article was voted in the affirmative by a majority vote by show of voter cards.

#### **ARTICLE 18**

To see if the Town will vote to raise and appropriate the sum of Three Hundred Forty Two Thousand Six Hundred Fifty dollars (\$342,650) and to deposit the same in the following Capital Reserve Accounts.

Personnel Liability CRF	\$	14,500
Community Substance Abuse CRF	\$	10,150
Communication Technology CRF	\$	22,500
Reappraisal CRF	\$	24,000
Firefighting Equipment CRF	\$	109,000
Police Communications CRF	\$	2,500
Department of Public Works Equipment CRF*	\$	<u>160,000</u>
<b>Total</b>	<b>\$</b>	<b>342,650</b>

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

[\*Note: Formerly known as the Highway Equipment Fund]

A motion was made by Russ Wakefield and seconded by Betsey Patten to move Article 18.  
The article was voted in the affirmative by a majority vote by show of voter cards.

#### **ARTICLE 19**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Forty Eight Thousand dollars (\$248,000) and to deposit the same in the following Expendable Maintenance Trust Fund Accounts:

Milfoil	\$	195,000
Historic Buildings*	\$	12,500
Municipal Buildings	\$	35,000
Lee's Mills	\$	3,000
Dry Hydrant	\$	<u>2,500</u>
<b>Total</b>	<b>\$</b>	<b>248,000</b>

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

[\*Note: Formerly known as the Historical Society Fund]

A motion was made by Joel Mudgett and seconded by Ed Charest to move Article 19.

Discussion: Tax Collector Susette Remson asked if the Municipal Buildings amount is different than what we just voted on in the previous articles for DPW/Building & Grounds. Town Administrator Carter Terenzini explained the public works equipment fund is for rolling stocks, heavy metal, containers, balers and those types of items. The municipal buildings fund is for construction and rehabilitation of buildings and grounds. There may come a point in the future when monies are withdrawn from that and if there were sufficient monies the carpet repairs that Scott spoke about earlier could in the future be withdrawn from that fund. It's rolling stock versus fixed in place assets.

Dave Joyce asked for people to vote for the \$195,000.00 for milfoil.

The article was voted in the affirmative by a majority hand vote by show of voter cards.

## **ARTICLE 20**

To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5,000) to be expended by the Select board on the continued operation of the Red Hill Fire Tower with such entity as shall, in their best judgment, undertake a cooperative regional staffing effort of said Tower on behalf of the area fire departments.

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Ed Charest and seconded by Joel Mudgett to move Article 20.

The article was voted in the affirmative by a majority vote by show of voter cards.

## **ARTICLE 21**

To see if the town will vote to discontinue completely, pursuant to RSA 231:43, the portion of unused right of way of Old Route 109 located at the southwest corner of the intersection of said old route with the current NH Route 109 abutting land now or formerly of Rock Pile Real Estate LLC, with said parcel containing approximately 1,638 square feet, beginning at an iron pipe on the southerly side of Old Route 109 and at the northwesterly corner of the herein described parcel; thence turning N 78° 43' 28" E and running along the new right of way line for the Old Route 109 a distance of 97.15' to a monument; thence turning S 28° 01' 19" E and running along the new right of way line for the New Route 109 a distance of 51.24' to a monument; thence turning and running along the Old Route 109 Right of Way along a curve turning to the left with a radius of 209.44' and a length of 124.00' to the point of beginning, all as shown on a plan entitled "Old Route 109 Right of Way Easement Release From Town of Moultonborough (Old Route 109 Right of Way) to Rock Pile Real Estate, LLC (Tax Map 44 Lot 13), Intersection of Old Route 109 and NH Route 109, Moultonborough, Carroll County, NH" dated November 30, 2011. Said right of way contains no utilities. No owner of land shall be deprived of access over such unused right of way portion. And further to authorize the Select Board to negotiate, execute, deliver and accept such release(s) and other documents, upon such terms and conditions as it deems reasonable, appropriate and in the best interests of the Town, including receiving a settlement value of One Thousand Six Hundred and Fifty Dollars and No Cents (\$1,650.00), as it deems necessary to effectuate the purposes of this article.

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

[Note: A copy of the plan map is on file in the Offices of the Selectmen]

A motion was made by Betsey Patten and seconded by Joel Mudgett to move Article 21.

Discussion on the article: Kim Prause stated that in 1978 the State of NH completed the construction of the new section of Rt 109, creating the intersection of Old Rt 109. In the letter to the Town of Moultonborough, the NH Dept. of Transportation reassigned the portion of the former road to a Class 5 town highway. At that time the state advised, should you also find no occasion for its use as a town highway, this section can be discontinued at your next town meeting. She stated that it is now 2012 and that never happened, and this article today asks for you to pick up where that left off. This would discontinue a right away that already belongs to this site. She asked for the town's consideration to vote for this article.

Josh Bartlett asked if the legal fees could be added to the amount of \$1650.00 being charged.

Town Administrator Carter Terenzini replied that the Rockpile LLC's agreement already states Rockpile will pay an additional amount for legal fees not to exceed \$500.00. It covers town councils work already done on this, including cleaning up what was not done in 1978.

Eric Taussig had a question with the process in this article. He said there is one portion that relates to the actual discontinuance of the right away which is governed by RSA 41-14a. and one portion which is the

right of way being transferred to the abutting owner. He felt it should have gone to the Planning Board and Conservation Commission, so the Selectman can receive a recommendation from them and hold two public hearings prior to the disposition of the property. He offered an amendment to the article to leave out the “And further to authorize the Select Board to negotiate, execute, deliver and accept such release(s) and other documents, upon such terms and conditions as it deems reasonable, appropriate and in the best interests of the Town, including receiving a settlement value of One Thousand Six Hundred and Fifty Dollars and No Cents (\$1,650.00), as it deems necessary to effectuate the purposes of this article.”

Moderator Hopkins asked for town council’s opinion if this article is to discontinue a right away, and not the sale of property. Town Council said he understood Mr. Taussig’s concern but the RSA and the policy specifically and explicitly refer to the sale of land only. This is a release of rights and it’s a discontinuance of a right of way. He didn’t believe it was the sale of land.

A point of order was brought to the attention of the town moderator that a second had not been made to begin the discussion on the amendment. At this time Josh Bartlett seconded it.

Discussion on the amendment: Mark Borrin asked for voting the amendment down as it is common sense.

Josh Bartlett did not believe it was common sense, to have an article which has two provisions, one being the town’s discontinuance to a right of way and one to transfer that right of way to the abutters. He felt that we are setting a dangerous presentence that the groups in the town can just decide how much a piece of property is valued at and transfer it to an abutter or anyone else.

Town Administrator Carter Terenzini explained the discontinuance of a roadway does not fall under 41-14a. This is underlying land and the town’s roadway right of way sits over the top of this. This is a roadway right of way not a utility or any other type of right of way. When you discontinue that as you did with Calverly Road about three years ago, the owner of the underlying land retains there ownership of their underlying land. The only thing that happens is your right to sit on top of it goes away. He continued that the practical result of the passage of this amendment would mean that the abutter would not have to pay the \$1650.00 and the legal fees.

Keith Nelson spoke in support of what the Town Administrator said. Bill Burke also spoke of the long standing history of right of ways in NH going back to owners. Mr. Taussig again stated he had a problem with the compound resolution and a question of policy.

The moderator called the amendment. The proposed amendment was defeated by a majority vote by show of voter cards.

The moderator called the article. The article was voted in the affirmative by a majority vote by show of voter cards.

## **ARTICLE 22**

To see if the Town will vote to amend its action under Article 16 of the Town Meeting of 2009 to (a) designate the appropriation as non-lapsing to December 30, 2013, or whenever the project is certified as completed by the Board of Selectmen whichever shall first occur, in lieu of the current non-lapsing date of December 30, 2012; (b) raise and appropriate the sum of One Hundred Ninety Nine Thousand and Five Hundred Dollars and No Cents (\$199,500.00) with said appropriation to be met by a withdrawal from the Municipal Building Capital Reserve Fund, and (c) restrict any further expenditures of funds under paragraph a. of said Article 16, as amended, to the Playground Drive Field.



**(Recommended by Selectmen 5-0)      (Recommended by Advisory Budget Committee 5-0)**

[Note: It is the intent of this Article to provide sufficient monies to undertake the rehabilitation of the Playground Drive soccer field and to prohibit the expenditure of any monies remaining in the original article - or new monies appropriated under this Article - on the proposed new soccer field at the Old Route 109 Community/Senior Center.]

At this time, the Moderator announced he had a petition for secret ballots for Articles 22, 23, 35, 36. When it comes time to vote on those articles he will ask the petitioners to stand to see that they are present.

A motion was made by Russ Wakefield and seconded by Joel Mudgett to move Article 22.

Discussion: Chris Shipp asked if it's OK to amend something that is voted on at a previous town meeting. He questioned if this was an amendment or reconsideration. Town Administrator Carter Terenzini replied that it is not reconsideration because a reconsideration must occur at the same meeting. This is a new action which does amend a prior action. Town council has looked at this and DRA approved the wording of the article. We worded it this way to show the history for anyone who is just picking this up today.

Mr. Shipp asked why it wasn't done, if we voted on article 16 in 2009. Russ Wakefield explained there was unknown information on the Lions Club Property when this article was passed in 2009. We now know what it entails and as a responsible board we chose not to put money into it. There have been changes brought forth throughout the years by town's people about the soccer fields. That is why it is being brought back to the town's people. There has been a lot of new information at the Selectmen meetings and that's why we decided to repair the soccer field at Playground Drive and not put money into the Lions Club.

Tom Howard agreed with Mr. Schipp and mentioned that in an August selectmen meeting some towns people challenged the Selectmen authority to redirect the money to repair playground drive soccer field. In a February Selectmen meeting an opinion from Town council was that to redirect money they would have to bring this all back to the town meeting. Because of how we voted in 2009 he felt we should vote to fully vet the Lions club first with a multi- purpose field and if that did not pass then revert to the Playground Drive proposal if that is the will of this town meeting.

Tom Howard made a motion to amend the article to read as: To see if the Town will vote to amend its action under Article 16 of the Town Meeting of 2009 to (a) designate the appropriation as non-lapsing to December 30, 2013, or whenever the project is certified as completed by the Board of Selectmen whichever shall first occur, in lieu of the current non-lapsing date of December 30, 2012; (b) raise and appropriate the sum of One Hundred Ninety Nine Thousand and Five Hundred Dollars and No Cents (\$199,500.00) with said appropriation to be met by a withdrawal from the Municipal Building Capital Reserve Fund, and (c) restrict any further expenditures of funds under paragraph a. of said Article 16, as amended, to Old Route 109 Lions Club Field, (d) instruct the Board of Selectmen to exercise the Town's rights under RSA 674:54 as pertains to the approval of the specified use in that location without the grant of a Special Exception by the Zoning Board of Adjustment, and (e) instruct the Selectmen to require that the Office of Development Services review the project engineering to ensure compliance with the Stormwater Management Ordinance and with the appropriate setbacks per Wetlands Resources Conservation Overlay district even if that requires a reduction in the field length or slight increase in field pitch. (f) in the event that DRA disallows the expenditure at the Lions Club, the Select board is authorized to construct the Playground Drive multi- purpose field and add-ons. A second to the amendment was made by Terry Morerod.

Town Council Peter Minkow spoke to the concern of DRA approving the amendment. If they did not approve the amendment it would go back to the original article being at Playground Drive.

Betsey Patten asked Mr. Howard about the setbacks creating a smaller field. Mr. Howard replied it would still be a larger field than Playground Dr.

Paul Punturieri is opposed to this amendment or anything done at the Lions Club. He stated in 2009, at the town meeting we were told the playground field could not be done without another field to use. In 2010 there were zoning issues, site deficiencies, and parking lot expansion issues. Josh Bartlett stated that there is more information now on the soccer field issues, staffing issues and that the high school has a varsity field and he is opposed.

Jon Tolman said at one time he was in favor of the Lions Club, but now is not and believes we should fix the Playground Drive as we have new information. He has been a soccer coach at the Playground Dr., the numbers have changed and the Blue Ribbon Commission has advised that the Playground Dr. should be done first at this time. We held Carroll County Soccer Tournaments this past fall at the academy in the three fields. All fields are the towns whether they are located at the school or a town location.

Mike Lancor said the Lions Club Property should not be referred to as a swamp or pit because there is an underground septic and we have parked there and had carnivals there. The new plans also added a new underground septic.

Jim Morrison said if we have varsity fields at the school we do not need them at the Lions Club. There have been four recommendations of not doing the Lions Club and fixing the Playground Dr. by the CIPC, ABC, Board of Selectmen and Recreation Advisory.

Linda Punturieri as an abutter said this is going to encroach on my property with water run off. She doesn't understand why we need a field for fewer children now in the schools and more older population. Dianne Bartlett asked about what Town Council said and would like to see Playground Drive fixed.

Mark Borrin called for a vote on the amendment seconded by Russ Wakefield. The amendment was defeated by a majority vote by a show of voter cards.

Mr. Howard made a motion, seconded by Bruce Roberts to amend the article to read as follows:

To see if the Town will vote to amend its action under Article 16 of the Town Meeting of 2009 to (a) designate the appropriation as non-lapsing to December 30, 2013, or whenever the project is certified as completed by the Board of Selectmen whichever shall first occur, in lieu of the current non-lapsing date of December 30, 2012; (b) raise and appropriate the sum of One Hundred Ninety Nine Thousand and Five Hundred Dollars and No Cents (\$199,500.00) with said appropriation to be met by a withdrawal from the Municipal Building Capital Reserve Fund, and (c) restrict any further expenditures of funds under paragraph a. of said Article 16, as amended, to the Playground Drive Field, unless due to circumstances imposed by the denial or conditioning of the necessary Wetlands permit, the project cannot be undertaken or increases in project cost by more than \$10,000, in which cases the Selectmen are authorized to re-allocate the funds to construct the Old Route 109 Lions Club Field as alternatively proposed within the Soccer Field Comparisons dated January 3, 2012.

Discussion on the amendment: Mr. Howard spoke to the amendment saying there will be a Wetlands Application done and if a field cannot be done at the location, DES may deny but create a midagation somewhere else and that would cost money. In that instance we should set a cap on that.

John Anderson is against the amended article because you still have to repair the one at Playground Dr.

Josh Bartlett thought this was the same as the past amendment. The preliminary work the DES did stated we did need a Wetlands Permit. He thought the \$10,000 cost was disingenuous.

Bruce Roberts wanted to hear the entire rationale of the amendment or why this site is no longer advantageous as a site for a soccer field or other accouterments.

James Cahill felt there is a declining school population and we do not need this.

Natt King would rather see no soccer field built at all if it was to be built in designated wetlands.

Joel Mudgett replied that at one time the Selectmen were told they did not have enough fields to shut the Playground Drive down in order to repair. Since that time the Blue Ribbon Committee have figured out a way to shut a field down to allow for the rehabilitation of Playground Dr. There are changes that happen from year to year, restrictions and certain ordinances that are not just in the town but in the State. The Select board have had questions arise as to whether the town should also go by Zoning and Planning just as anyone else has to. He felt the best thing we can do is repair the Playground drive field.

Patrick McNaughton said he moved from Georgia and thought we should support the kids we have here now and should repair Playground Drive and not the Lions Club.

The moderator called the amendment. The amended article was defeated by a majority vote by a show of voter cards.

Discussion on the article: Chris Shipp felt that when we voted on the original article it was for both the fixing of Playground Dr and the Community Center field.

Joel Mudgett said the plans went to the Planning Board and they reviewed it and they had numerous problems and felt we could not build on the Lions Club Property. That is what he was referring to as going by the Planning or just doing the project.

Russ Wakefield thought that both projects could not be done for the money allotted that year and that began the whole dilemma. He addressed Mr Lancors concern for dubbing it a swamp at the Lions Club, but explained it's not just the site that the soccer field is going on, but that whole property. The property which is behind the Lions Club such as the Lincolns property every spring gets flooded out. His concern was if we cover more surface area with parking lots and fields those abutters are going to be affected in a severe way. All the flow goes to Berry Pond and they are in between. He felt it would devalue their property. He said the repair of the Playground Drive was talked about in 1999 and 2000 but no one wanted to fix it then.

Chris Shipp stated that article 16 was recommended by the Selectmen and the ABC back in 2008. A nice field at the Lions Club would be a good investment for the community to attract people to town.

At this time the petitioners withdrew the secret ballot petition.

The moderator called the article. The article was voted in the affirmative by a majority vote by a show of voter cards.

A motion was made by Paul Punturieri and seconded by Jon Tolman to not reconsider article 22. This was voted in the affirmative by a majority vote by a show of voter cards.

At 11:50 AM the Moderator recessed the meeting for lunch until 12:20 PM

### **ARTICLE 23**

To see if the Town will vote to accept the report of the Board of Selectmen and Advisory Budget Committee regarding the Optional Fiscal year running July 1 to June 30 and act to adopt an optional fiscal year budget through the provisions of RSA 31:94-a, July through June commencing with the July 1, 2013 – June 30, 2014 budget year.

#### **(Recommended by Selectmen 4-1) (Recommended by Advisory Budget Committee 4-1)**

[Note: If this Article is adopted, the March 2013 Town Meeting will be presented with an 18 month budget for the period of January 1, 2013 to June 31, 2014. Budgets thereafter will commence on July 1 of a given year and end on June 30 of the following year.]

A motion was made by Joel Mudgett and seconded by Betsey Patten to move Article 23.

Discussion: Tax Collector Susette Remson asked if we were just voting on the conversion of the fiscal year or if we were also voting on how to fund it? She stated there was a mention of the report and that there was some information that contradicts each other.

Town Administrator Carter Terenzini replied that accepting the report only means you got it but not necessarily that you agree with it. You are only voting on the change of the fiscal year.

Ms. Remson asked if we vote on how to fund it at next town meeting.

Town Administrator Carter Terenzini said, not unless the selectmen were to change the method that's laid out in the report, if it were to suggest a method that would require some sort of different appropriation mechanism, there would not be a vote other than to adopt a budget and raise and appropriate a sum of money towards that budget.

Josh Bartlett asked which selectman was opposed to this article.

Russ Wakefield stated he was opposed and replied he felt we do not have a revenue problem. The change is cumbersome and we are faced with only a few proposals to raise enough money for that extra six months. One proposal is to raise the tax rate and use the unfunded balance. Every year that unfunded balance is used to offset the taxes to try and keep the tax rate down for the ensuing year. If we use the unfunded balance we will not be able to apply it to the tax rate and therefore the overall increase will be more than just the suggested 25 cents per thousand increase.

Ed Charest said he agreed with Russ and added he did not like the consideration for quarterly billing. We do have to budget money from January through March town meeting. Our tax money comes is collected in December and we are not going to spend 4 or 5 million dollars in three months. If you are managing your budget all through the year you won't have a problem. The state also allows you to do tax anticipation notes to help. To switch to a quarterly billing or fiscal year it will cost a lot money and he did not feel advantages out way the disadvantages of a fiscal year.

John Anderson asked if this includes the school department and thought the only reason we were doing this was to move town meeting to May for some of the people who go away in the winter.

The moderator added the school is on a fiscal year budget and Betsey Patten agreed.

Jean Beadle replied that two town meetings ago we had a petition warrant article from the floor that asked the selectmen and the ABC to do an analysis of what it would take to change the town meeting date and that she was clarifying you have to have a fiscal year in order to do this.

Ed Charest reminded people that the school law requires the school annual meeting be in March and not May. He likes the idea of having both school and town on the same day. He feels it's more convenient and gets more people out.

Betsey Patten is in favor of the fiscal year to match the school and state to know what you can spend instead of waiting three months until town meeting. She is not in favor of quarterly billing and we have had that discussion and it doesn't require it. The board of selectmen requested it as an option. We could still have a March town meeting with the school. It is an accounting issue and doesn't require quarterly billing.

Carter Terenzini replied on the issue of town meeting that it does not have to be moved if you adopt this. Quarterly billing is not on the table to finance this. When we walk out at the end of a town meeting we have all ready spent 20 percent of the budget. Should the town meeting reduce the budget we then have less than nine months to make up the difference. Some communities have cut as much as 10 per cent of the budget and have had lay-offs. When you have lay-offs you have to pay unemployment and you have to find cuts in the remaining nine months. He urged the town meeting to support this article with an affirmative vote.

Susette Remson had concerns about switching over to the fiscal year and knows that some people will vote on this just to try to switch over to may town meeting. In the report they are estimating the cost at three million dollars roughly three times. DRA had advised her that the cost of that 18 months budget for the six months over the norm would be in the vicinity of four to four and a half million. We could do a Tan (Tax Anticipated Note) for five years and is concerned how much more that would add to the tax rate. She was also concerned for the thousand taxpayers that escrow their taxes. In the year of the conversion for the eighteen month conversion they are going to find there amounts are too low. When the bank reanalyzes that, they are going to increase their mortgage to cover not only the deficiencies of the current year taxes but also the anticipated deficiencies for the following year's taxes. The problem is that the banks calculate it incorrectly. The tax office was faced with that same situation when they were hit with education funding tax. The tax office had an innumerable number of people come in frantic because their mortgage was going up so high because the bank incorrectly figured out the new escrow. Banks escrow on a calendar year and the tax office was inundated with people wanting help to try to straighten out their escrow accounts. Their escrow accounts are going to be incorrect for two years because of the extra six months expense. In the Tax office she will be doing year end reports on June 30<sup>th</sup> and collecting taxes due July 1<sup>st</sup>. She will be closing out the year on one of the highest tax paying/income producing times of the year and it will be extremely challenging. Another point was that payroll is still going to have to be reported on a yearly basis for purpose of federal income tax in December.

Paul Daisy wanted an explanation if there is going to be a change in the amount in what people owe because you have to pay more or over this eighteen month period is it going to be the same but just three times.

Town Administrator Carter Terenzini stated you are paying the same cost just shifting when you are paying them. He looked at how many costs in the departments would have to be paid once, twice or three times in a year. He also did the same with revenue coming in and that is how he got the figure of about three million. Because they are looking at using a substantial portion of the fund balance that would probably be drawn down and then they would have to do a Tax Anticipation Note. If there is a cash crunch at that time they would need the ability to go and get a Tax Anticipation Note.



Debra Gauthier said speaking as an ex- accountant that a few things are untrue, that the unemployment would not cost us anymore money and that it is scare tactics. The tax rate will increase but throughout the paperwork it says we are not spending any more money that we wouldn't otherwise. There is no provisions in the paperwork for us to get that money back that you want given to you ahead of time to fund this and when will we get that money back? This is not an accounting issue it's an accounting nightmare and our own Tax Collector does not want us to change to a fiscal and we should take her lead and not change to a fiscal.

Mike Lancor asked if we go to this is the state saying we have to collect the whole eighteen months in the first year?

Town Administrator Carter Terenzini agreed that was correct and we cannot send out a third tax bill. You have to collect or raise the money for the eighteen months in the two tax bills. The state lays out very specific ways to do this.

On the matter of the unemployment, Carter Terenzini explained that this town does not use a method that private companies use but that the town pays on a pay as you go basis. So, if on March 17<sup>th</sup> there is a layoff we would then have to pay their unemployment then the state pays the person. Although we would not be paying the persons pay we would still be paying any other items such as vacation and the like.

Donna Tatro asked other than being able to change the town meeting date what advantages would this be as it seems it's going to cost money and be a lot of effort for citizens as well as the town tax office.

Joel Mudgett replied that mainly we would not be spending money that we haven't approved yet. If we are spending money that has not been approved yet then we do have a spending problem.

Russ Wakefield replied this is a complicated issue. We raise and appropriate money the same way every year for twelve months no matter when the twelve months are. If it's going to cause problems with our tax rate or problems with mortgage holders or in our tax collection process I don't think this change is needed.

Kathy Pounder asked how many towns and cities are there and what percent are fiscal year.

Town Administrator Carter Terenzini replied that out of 234 towns that about 35 towns have a fiscal year. Ms. Pounder replied that our tax rate is set in October and we will have to pay more in December. Town Administrator Carter Terenzini said you would have to pay a modest amount more than you do now. The first half has to be estimated and then the second half will be more and they have laid out a method in which you will be able to pay the vast majority of it with the fund balance with only a modest uptick in the first year. Ms Pounder asked if the town has a company such as Primax that takes care of the unemployment payments. Town Administrator Carter Terenzini replied that the town does not and it's a pay as you go basis and we do not use a company as private business's and some towns.

Karen Nelson has a concern that we have been voting for \$200,000 for milfoil the last few years and if we have to wait and this passes and we push the meeting back further what will happen with that. Carter Terenzini replied the intent was to hold all capital appropriations to a single item, not to do one and a half or two and certainly if the milfoil is an issue of grave concern we could uptick the amount that would be scheduled such that there would be sufficient monies. The other capital items had intended to be held for six months.

The moderator called the article. The article was defeated by a majority vote by a show of voter cards.

## **ARTICLE 24**

To see if the Town will vote to adopt a May Town Meeting through the provisions of RSA 39:1-a for the selection of town officers and the transaction of all other town business, dependent upon Article 23 having first been voted in the affirmative, commencing with the 2014 Town Meeting.

**(Recommended by Selectmen 3-2) (Recommended by Advisory Budget Committee 4-1)**

A motion was made by Betsey Patten and seconded by Joel Mudgett to pass over Article 24. This was voted in the affirmative by a majority vote by a show of voter cards.

## **ARTICLE 25**

To see if the Town will vote to raise and appropriate, subject to any and all changes made at this meeting, the sum of Seven Million Nine Hundred Forty Two Thousand and Thirty Six Dollars (\$7,942,036) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Visiting Nurse Service, Culture and Recreation, and Development Services.

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Ed Charest and seconded by Joel Mudgett to move Article 25.

A motion was made by Joel Mudgett and seconded by Betsey Patten to amend the operating budget by authorizing the Board of Selectmen to enter into a five-year lease/purchase agreement for the purpose of leasing a new vehicle generally known as Rescue 1, with the total value of the agreement not to exceed Five Hundred Thousand dollars (\$500,000) and with said agreement to include a so-called "escape clause", and further to appropriate \$100,00 additionally to the operating budget for the first year's payment of said agreement.

Discussion: Joel Mudgett explained the frame will not pass inspection and the state has red flagged the truck and said it is not to be on the road anymore. The option is to send the new specs out to bid and enter into a new lease agreement.

Greg Samaha asked what a \$500,000 machine is and was surprised at the price.

Fire Chief Dave Bengston explained the \$500,000 was put in to make sure we were able to fund what we have projected to the Capital Improvements Committee of a price of \$450,000. The intent is to get a truck that capable of doing what the old truck does but with the improvements from NFPA requirements and safety features.

Mike Brooker mentioned he would like to help out with ways to prevent the frame rails corrosion from the salt and sand that the Chief explained happened to this truck.

Paul Daisy mentioned there is a trust fund and was wondering if money would be withdrawn from that. Joel Mudgett said the money would not be withdrawn at this time that they are asking for the \$100,000 to pay for the first year and he didn't believe there was very much money in the trust fund. Town Administrator Carter Terenzini replied there is \$144,000 of which \$50,000 will be withdrawn for the engine in the prior article today. When one withdraws money from the trust fund for a lease payment one cannot have an escape clause in the lease. One would have to make an absolute commitment for the five years and although that's the intent there are benefits in an escape clause for making decisions future down the road on this lease.

Greg Widman wanted to know if we have the option to keep the fire truck after the 5 years.

Joel Mudgett replied that after five years it is the towns.

The moderator called the amendment. The amendment was voted in the affirmative by a majority show of voter cards.

Joel Mudgett stated that Article 25 will be to raise and appropriate the sum of Eight Million and Forty Two Thousand and Thirty Dollars (8,042,036.00).

The moderator called the amended article. The amended article was voted in the affirmative by a majority show of voter cards.

At this time, Joel Mudgett announced Jon Tolman will be our new Selectmen and Jim Gray will be leaving after six years and he thanked Jim for all his work and time put into being a selectman.

#### **ARTICLE 26**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Fifty Four Thousand and Four Hundred Eighty Four dollars (\$454,484) to pay the expense of operating the Public Library.

**(Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Phyllis Prouty and seconded by Susette Remson to move Article 26.

The article was voted in the affirmative by a majority show of voter cards.

At this time Mark Borrin made a motion seconded by Peter Whelley to vote for articles 27-34 & 37 collectively. The moderator read the articles. This motion was voted in the affirmative by a majority show of show of voter cards. The moderator then asked for discussion on any of these articles at which time a voter requested discussion on article 34 with the result being a request to vote on Article 34 separately. The moderator honored the request and asked for reconsideration of the previous motion and second. At this time a motion was made by Tom Howard and seconded by Keith Nelson to reconsider the previous motion.

This motion was voted in the affirmative by a majority show of voter cards.

A motion was then made by Mark Borrin and seconded by Peter Whelley to vote for articles 27-33 & 37 collectively. This motion was voted in the affirmative by a majority show of voter cards. The moderator asked for discussion on any of these articles in which a voter requested discussion on article 37 with the result being a request to vote on Article 37 separately. The moderator honored the request and asked for reconsideration of the previous motion and second. At this time a motion was made by Naomi Strickland and seconded by Tom Howard to reconsider the previous motion and second.

This motion was voted on in the affirmative by a majority show of voter cards.

Tom Howard then requested the total amount of the monies representing Articles 27 through 33

The moderator indicated the total amount of monies encumbered in these articles is \$39,545.00

The moderator called the motion which was voted on in the affirmative by a majority show of voter cards.

Articles 27-33 were voted in the affirmative by a majority show of voter cards

#### **ARTICLE 27**

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred (\$7,500) for Tri-County Community Action for the purpose of continuing services of the Fuel Assistance Program for the residents of Moultonborough.

**(Article By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

**ARTICLE 28**

To see if the Town of Moultonborough will raise and appropriate the sum of Eight Hundred Thirty Dollars (\$830) for the annual support of services provided to the citizens of this community by the Central New Hampshire VNA & Hospice dba Visiting Nurse Association-Hospice of Southern Carroll County and Vicinity, Inc.

**(Article By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

**ARTICLE 29**

To see if the Town of Moultonborough will vote to raise and appropriate One Thousand Dollars (\$1,000) to the Loon Preservation Committee to support the work of the local self funded Loon Center.

**(Article By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

**ARTICLE 30**

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000) for the Moultonborough Suicide Prevention and Mental Health Coalition to support training for said committee of volunteers, supporting community forums and/or small support groups/training sessions conducted by the trained volunteers/professionals and provide suicide prevention, mental health information, and assist in the support of local access to mental health services within the Moultonborough community for its residents.

**(Article By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

**ARTICLE 31**

To see if the Town of Moultonborough will vote to raise and appropriate the sum of One Thousand Two Hundred and Fifteen Dollars (\$1,215) in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children.

**(Article By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

**ARTICLE 32**

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) for the Winnepesaukee Wellness Center.

**(Article By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

**ARTICLE 33**

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Nine Thousand Dollars (\$9,000) to be allocated to the Moultonborough/Sandwich Senior Meals Program.

**(Article By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

To Reaffirm: All collective articles (27-33) were voted on in the affirmative by a majority vote by a show of voter cards.

#### **ARTICLE 34**

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to establish a tuition assistance fund for Moultonborough Children of working families attending the Sandwich Children's Center.

**(By Petition) (Recommended by Selectmen 5-0) (Recommended by Advisory Budget Committee 5-0)**

A motion was made by Becky Bryant and seconded by Jon Tolman to move Article 34.

A motion was then made by Ruth Dunnavan and seconded by Becky Bryant to amend the article by striking the word working from the article.

An amendment was voted in the affirmative by a majority show of voter cards.

A motion was made by Becky Bryant and seconded by Tom Howard to strike the words Sandwich Children's Center and replace with the words local daycare centers and to place the funds under the jurisdiction of the town human services officer.

In discussion on the amendment Ms Bryant said this would put the Moultonboro family in front of the welfare officer to receive those services.

Russ Wakefield explained there are many functions that go through the humans services office such as oil assistance, rentals and this will present one more item our human services would have to administer and they would have to develop some type of process to know who's eligible and who's not. This is also a petitioned article and it came in asking for money to offset for the Moultonborough children but that he would not mind striking the word working.

Kathy Pounder did not believe the humans services should be involved as we only have a part time employer.

Elizabeth Morin spoke as owner of the Imaginations Children Center and that there are other families that need help in Moultonborough. She stated she is a for profit center.

Diane Bartlett agreed with the amendment and felt it should go to all daycares. She did not feel it would be a burden for the human services director and if so we could give them more hours.

Jerry King stated this is a petition and could not be changed in this way. Petitioners sign these petitions for that specific reason.

Town Council said they can only be amended in the dollar amount but not in the entity that's requesting the money.

Connie Pellitier the executive director of the Interlakes Daycare Center said she is not in favor of it. At this time the amendment and second were withdrawn.

The moderator then called the article. This article was voted in the affirmative by a majority show of voter cards.



### **ARTICLE 35**

To see if the Town of Moultonborough will vote to enact the portion of the final report of the Blue Ribbon Commission on Community Services and Facilities to rehabilitate the Playground Drive soccer field as a multi use field as proposed in the 30% design presented to the Board of Selectmen on January 5th, 2012 and not consider constructing or allocating any funds for a new field until the Playground Drive soccer field is rehabilitated and fully utilized.

**(Article By Petition) (Recommended by Selectmen 4-0) (Recommended by Advisory Budget Committee 3-1)**

A motion was made by Betsey Patten seconded by Ed Charest to pass over article 35.  
This motion was voted in the affirmative by a majority show of voter cards.

### **ARTICLE 36**

To see if the Town of Moultonborough will vote to discontinue the Community/Senior Center Capital Reserve Fund which was established in 2008 as a mechanism for donations for a future community/senior center and to which no donations have ever been received. Said remaining funds, with accumulated interest to date of withdrawal, are to be transferred to the Town of Moultonborough's general fund per RSA 35:16A.

**(Article By Petition) (Recommended by Selectmen 0-4) (Recommended by Advisory Budget Committee 1-3)**

A motion was made by Paul Punturieri and seconded by Naomi Strickland to move article 36.

Discussion: Paul Punturieri said the reason this was developed was for the purpose to repair Playground Dr. He felt it should go back in the general fund.

Dave Joyce asked why the selectman voted against this. Joel replied that when this was set up it was not set up for donations. You cannot commingle private money with town money. We should leave that money in there to use for something else such as bathrooms at the Lions Club and not put back into the general fund.

Josh Bartlett would support this because we are spending a lot of money and it belongs to the taxpayers. Betsy Patten replied when we set up a capital reserve fund it is for a specific use and we can only use it for that and she thinks we should check with town council.

Allan Ballard is the vote who is in favor of returning the money because this is an extremely narrow fund and was done in 2008. In 2009 the selectman created a Capital Improvement Committee and we should use the proper channel to use this money. Phyllis Komlos is opposed to this fund and feels the seniors do not want a senior center.

At this time the secret ballot petitioners withdrew their petition.  
The moderator called the article. This article was defeated by a majority count of voter cards.

YES - 87                      NO - 106

After action on article 36 was completed the moderator read article 37 which had previously been included in the collective passage of articles 22-33 and 37.

**ARTICLE 37**

To see if the Town will vote to raise and appropriate the sum of \$1,350 to maintain and continue the system of services of the Inter-Lakes Day Care Center.

**(Article By Petition) (Recommended by Selectmen 4-0) (Recommended by Advisory Budget Committee 4-0)**

A motion was made by Bob Stevens and seconded by Denise King to move article 37.

Discussion: Naomi Strickland asked how many children from Moultonborough attend and what percentage of the program is Moultonborough children. Connie Pellitier stated it is used for Moultonborough children where the funds enable us to offer financial assistance to at risk or low income eligible up to 250 percent of the NH poverty guidelines. The money helps single working parents. The amount of \$1,350.00 pays for only 17 percent of one year's tuition for one preschool child. During 2011 Interlakes Daycare provided services for two children from the town. They have served Moultonborough children for many years.

The article was voted in the affirmative by a majority vote by show of voter cards.

**ARTICLE 38**

To transact any other business that may legally come before said Meeting.

A motion was made by Steve Law and seconded by Dave Joyce to adjourn the meeting.

This was voted in the affirmative by a majority show of voter cards.

The meeting was adjourned at 2:10 PM.

A True Copy Attest:

Barbara E. Wakefield, NHCTC Certified Town Clerk

**2013**

**Warrant**

**&**

**Budget**

# **TOWN OF MOULTONBOROUGH**

## **STATE OF NEW HAMPSHIRE**

### **TOWN WARRANT FOR 2013**

To the inhabitants of the Town of Moultonborough in the County of Carroll, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Moultonborough Public Safety Building, 1035 Whittier Highway, in said Moultonborough, on Tuesday the 12th day of March, 2013, at 7:00 A.M., to act upon Articles 1 through 9 of the Warrant. The polls will close no earlier than 7:00 P.M.

The Voters will take up Article 10 and the remaining Articles of the Warrant on Saturday, March 16, 2013, at 9:00 A.M., (School District will meet first, with a twenty minute adjournment before Town Meeting) at the Auditorium, Moultonborough Academy.

#### **ARTICLE 1**

To choose by ballot and majority vote: One (1) Selectman for three (3) years, One (1) Trustee of Trust Funds for three (3) years, Three (3) Library Trustees for three (3) Years, Two (2) Planning Board Members for three (3) years, One (1) Zoning Board Member for one (1) Year.

#### **ARTICLE 2**

Are you in favor of Amendment 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article III, B, E, J; Article IV, F; Article VI, A, B, C, D, E, F, G; Article VII, B; and Article XI, C, D, G, for housekeeping and language clarification purposes by adding, removing, replacing, updating per statute, and clarifying language in order to correct, update, clarify or bring in line with other ordinances and regulations.

**(Recommended by Planning Board 7 Yes - 0 No)**

#### **ARTICLE 3**

Are you in favor of Amendment 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article III, Minimum Lot Sizes Based on Soil and Slopes - Table I to ensure the information used to calculate new lot sizes is up to date by removing the outdated soil types and replacing with Soils Groups and Minimum lot sizing for septic loading in accord with NH Code of administrative Rules Env-Wq 1000 and soil/slope characteristics native to Moultonborough.

**(Recommended by Planning Board 7 Yes - 0 No)**

#### **ARTICLE 4**

Are you in favor of Amendment 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article IV, G. Comprehensive Shoreland Protection, by revising titles to reflect the new name of act to Shoreland Water Quality Protection Act; by clarifying that the Code Officer shall notify land owners of his visit in writing; by adding clarifying language to the tree caliper section; by deleting a sentence allowing an engineer to justify a greater than 30% impervious surface area; and increasing the point totals and reducing impervious surface percentages to strengthen this section of the act back to the requirements of the 2008 version.

**(Recommended by Planning Board 6 Yes - 1 No)**

#### **ARTICLE 5**

Are you in favor of Amendment 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article VI, Commercial Uses, C, Moultonborough Table of Permitted Uses by adding uses, clarifying uses and deleting outmoded uses; by changing some commercial uses to “not allowed” in the Residential/Agricultural, Commercial A and Village C district (such as Salt Storage, Junkyards, Snow Dumps, Waste Lagoons and Petroleum Bulk Plants); and by changing some uses to “allowed by special exception” in the Village C district; and amending Article XV, Definitions, to add the definitions of those new uses added to the Moultonborough Table of Permitted Uses above.

**(Recommended by Planning Board 7 Yes - 0 No)**

#### **ARTICLE 6**

Are you in favor of Amendment 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article VI, Commercial Uses, E. Special Exceptions, to create vesting and abandonment rules by adding language that establishes a 2 year time period along with specific actions that must be taken in order to vest a granted special exception, and provides that if the actions are not taken and the time period has passed, then the approval shall become void as if never granted. Additionally, language is added that provides for the abandonment of a special exception if the use ceases for a continuous period of 2 years or more or is changed to a use allowed by right in the district.

**(Recommended by Planning Board 7 Yes - 0 No)**

## **ARTICLE 7**

Are you in favor of Amendment 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To see if the Town will vote to amend Zoning Ordinance Article VII, Miscellaneous, C, D, E, and F, to define nonconforming lots, uses and structures with separate requirements for each by adding a new section clarifying the rights and definitions of nonconforming lots; by revising the section on nonconforming uses to clarify that no nonconforming use may be expanded except for single family structures which may be expanded up to 20% and that the time period for abandonment of nonconforming uses is increased from one to two years, and by adding language that governs a nonconforming structure's status, ability to be restored, expanded or moved.

**(Recommended by Planning Board 7 Yes - 0 No)**

## **ARTICLE 8**

To see if the Town will vote, in lieu of the base salary and fees previously approved under Article 25 of the Town Meeting of 1987 and pursuant to the provisions of RSA 41:25, to fix the compensation of the Town Clerk at Grade XVI on the Town of Moultonborough's Wage Compensation Schedule, and to further authorize the SelectBoard to fix the initial step of said Grade at which the Town Clerk is to be initially paid and to make subsequent adjustments to the Town Clerk's salary on an annual basis in accordance with said schedule.

**(No Recommendation by Selectmen 2 Yes – 2 No - 1 Recused)**

**(Not Recommended by Advisory Budget Committee 3 No – 2 Yes)**

[Note: The Town Clerk has requested placement at Step 7. On an annualized basis this is an increase of \$9,299.00 in salary, as of the date of the Town meeting, from \$50,043.00 to \$59,334.00. The funding for this raise is included in the proposed FY 2013 operating budget.]

## **ARTICLE 9**

To see if the Town will vote to discontinue the so-called Road Sealing Fund, an Expendable Trust Fund created under Article 44 of the Annual Town Meeting of 1994, with the balance of Two Hundred Thirty Dollars and Twenty Six Cents (\$230.26) as of December 31, 2012, with said remaining funds, together with any interest accumulated thereon at the time of transfer, being transferred to the general fund.

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 10**

To see if the Town will vote that it is the "Sense of the Meeting" that, as recommended by the Blue Ribbon Commission on Community Services and Facilities, the Town should "... pursue development of a facility that includes an indoor gymnasium, Recreation Department office, program and storage space that would be on existing school land or property adjacent to school facilities."

**(Recommended by Selectmen 4 Yes – 1 No)**

**(Recommended by Advisory Budget Committee 3 Yes – 2 No)**

## ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand dollars (\$15,000) with which to undertake the initial phase of a preliminary site assessment, as recommended by the NH Department of Environmental Services, of the Pre-1981 Landfill located just north of the entry road to the current Transfer Station location on Holland Street.

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee (4 Yes – 1 No)**

## ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Seven Hundred Seventy Five Thousand dollars (\$775,000) for a road improvement program as generally illustrated below, and to meet said appropriation with anticipated funds from a NH Department of Transportation Highway Block Grant of One Hundred Forty Thousand dollars (\$140,000) and the balance from taxation.

<b>Project</b>	<b>Budget</b>
Clark's Landing Road (Reconstruction 1,250'+/-)	\$135,000
Severance Road – West ( Reconstruction 1,500'+/-)	\$150,000
States Landing Road (reclaim/Repave 5,400'+/-)	\$265,000
Black Point Road (Repair/Shim/Overly 1,850'+/-)	\$50,000
Bodge Hill Road (Reclaim/Fabric/Pave 1,500'+/-)	\$90,000
Shaker Jerry Road (48# Culvert Replacement)	\$25,000
Chip/Crack Sealing	\$60,000
<b>TOTALS</b>	<b>\$775,000</b>

[Note: Inclusion of any road on this list was based upon a condition assessment and budget estimate prepared in November of 2012. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made upon detailed engineering and actual bids received with work deletions or additions based upon the final bids.]

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand dollars (\$100,000) for the purchase of software and further to declare this article non-lapsing until December 31, 2014.

[Note: This duplicates a similar appropriation in FY 2012 which was not used. It is the intent of the Selectmen to apply a like amount of fund balance at tax setting time to reduce the net tax levy impact of this Article to \$0.00.]

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**



## ARTICLE 14

To see if the Town will vote to (a) raise and appropriate the sum of Three Hundred Twenty Five Thousand Five Hundred dollars (\$325,500) for a program of capital improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of One Hundred Fifty Seven Thousand Five Hundred dollars (\$157,500) from the Public Works Equipment Capital Reserve Fund, Thirty Five Thousand dollars (\$35,000) from the Municipal Building Capital Reserve Fund, with the balance of Two Hundred Thirty Three Thousand dollars (\$233,000) to come from taxation.

a.	DPW/Highway Dept. (6 Wheel Dump w/Plow/Sander)	\$	170,000
b.	DPW/Buildings & Grounds (Flooring replacement)	\$	25,000
c.	DPW/Buildings & Grounds (Highway Wood Boiler)	\$	17,500
d.	Police Dept. (Cruiser)	\$	50,500
e.	Fire Dept. (Turn-Out Gear)	\$	15,000
f.	Recreation Dept. (Pathway Repairs)	\$	37,500
g.	Administration (Shelving/Storage System - Ph. 1)	\$	10,000
<b>Total</b>		<b>\$</b>	<b>325,500</b>

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Three Hundred Thirty Seven Thousand Eight Hundred dollars (\$337,800) and to deposit the same in the following Capital Reserve Funds:

Personnel Liability CRF	\$	14,500
Community Substance Abuse CRF	\$	4,300
Communication Technology CRF	\$	22,500
Reappraisal CRF	\$	24,000
Firefighting Equipment CRF	\$	110,000
Police Communications CRF	\$	2,500
Public Works Equipment CRF	\$	160,000
<b>Total</b>	<b>\$</b>	<b>337,800</b>

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Eight Thousand dollars (\$258,000) and to deposit the same in the following Expendable Maintenance Trust Funds:

Milfoil	\$	195,000
Historic Buildings	\$	12,500
Municipal Buildings	\$	45,000
Lee's Mills	\$	3,000
Dry Hydrant	\$	2,500
<b>Total</b>	<b>\$</b>	<b>258,000</b>

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## ARTICLE 17

To see if the Town will vote to raise and appropriate, subject to any and all changes made at this meeting, the sum of Eight Million Ninety Five Thousand Eight Hundred Twenty Dollars (\$8,095,820) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Visiting Nurse Service, Culture and Recreation, and Development Services and to meet said appropriation with a withdrawal of One Hundred Ten Thousand dollars, (\$110,000) from the Reappraisal Capital Reserve Fund and the balance of Seven Million Nine Hundred Eighty Five Thousand Eight Hundred Twenty dollars (\$7,985,820) from taxation.

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Four Hundred Sixty-Six Thousand Five Hundred Twenty Eight dollars (\$466,528) to pay the expense of operating the Public Library.

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred (\$7,500) for Tri-County Community Action for the purpose of continuing services of the Fuel Assistance Program for the residents of Moultonborough.

**(By Petition)**

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 20**

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the Winnepesaukee Wellness Center.

**(By Petition)**

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 4 Yes – 1 No)**

## **ARTICLE 21**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) for the Interlakes Community Caregivers.

**(By Petition)**

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 22**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) for the Loon Preservation Committee.

**(By Petition)**

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 23**

To see if the Town will vote to raise and appropriate the sum of Eight Hundred Thirty Dollars (\$830) for the annual support of services provided to the citizens of this community by the Central New Hampshire VNA & Hospice dba Visiting Nurse Association-Hospice of Southern Carroll County & Vicinity, Inc.

**(By Petition)**

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 24**

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000) for the support of the Moultonboro/Sandwich Senior Meals Program.

**(By Petition)**

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 25**

To see if the Town of Moultonborough will vote to raise and appropriate Two Thousand Five Hundred dollars (\$2,500) in support of the Lakes Region Food Pantry located at Whittier Highway in Moultonborough for the purpose of providing food to those in need.

**(By Petition)**

**(Recommended by Selectmen 4 Yes - 1 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 26**

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Ten Thousand dollars (\$10,000) for the Moultonborough Suicide Prevention and Mental Health Coalition to support training for said committee of volunteers, supporting community forums and/or small support groups/ training sessions conducted by the trained volunteers/professionals and provide suicide prevention, mental health information, and assist in the support of local access to mental health services within the Moultonborough community for its residents.

**(By Petition)**

**(Recommended by Selectmen 5 Yes – 0 No)**

**(Recommended by Advisory Budget Committee 5 Yes – 0 No)**

## **ARTICLE 27**

To see if the Town will vote to raise and appropriate the sum of Forty Five Thousand dollars (\$45,000) to be expended by the SelectBoard on the surveying, planning and designing of a sidewalk or sidewalks in the village area, for the purpose of presenting a plan or plans for construction thereof, for consideration by residents at the March 2014 Town Meeting, with any surplus funds dedicated to the next phase of the project.

**(By Petition)**

**(Not Recommended by Selectmen 3 No – 2 Yes)**

**(Note Recommended by Advisory Budget Committee 4 No - 1 Yes)**

## **ARTICLE 28**

To see if the Town will vote to raise and appropriate the sum of One Thousand Three Hundred Fifty dollars (\$1,350) to maintain and continue the system of services of the Inter-Lakes Day Care Center, Inc.

**(By Petition)**

**(Recommended by Selectmen 4 Yes – 1 No)**

**(Recommended by Advisory Budget Committee 5 – 0 No)**

## **ARTICLE 29**

To see if the Town will vote to raise and appropriate the sum of Three Thousand dollars (\$3,000) to continue the tuition assistance fund for Moultonborough children of working families attending the Sandwich Children's Center.

**(By Petition)**

**(Recommended by Selectmen 4 Yes – 1 No)**

**(Recommended by Advisory Budget Committee 5 - 0)**

## **ARTICLE 30**

To transact any other business that may legally come before said Meeting.


Given under our hands and seal this 7th day of February, 2013

Joel R. Mudgett, Chairman  
Edward J. Charest, Vice Chair  
Betsey L. Patten  
Jonathan W. Tolman  
Russell C. Wakefield  
Selectmen of Moultonborough

A True Copy of Warrant Attest:

Joel R. Mudgett, Chairman  
Edward J. Charest, Vice Chair  
Betsey L. Patten  
Jonathan W. Tolman  
Russell C. Wakefield  
Selectmen of Moultonborough

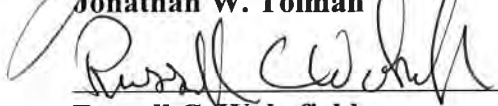
Given under our hands and seal this 7th day of February, 2013.

  
Joel R. Mudgett, Chairman


  
Edward J. Charest, Vice Chairman

  
Betsey L. Patten

  
Jonathan W. Tolman

  
Russell C. Wakefield

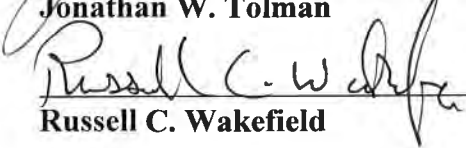
A True Copy of Warrant Attest:

  
Joel R. Mudgett, Chairman

  
Edward J. Charest, Vice Chairman

  
Betsey L. Patten

  
Jonathan W. Tolman

  
Russell C. Wakefield

# BUDGET OF THE TOWN

OF: Moultonborough

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2013 to December 31, 2013

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

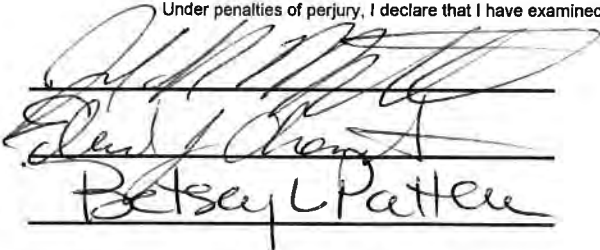
1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

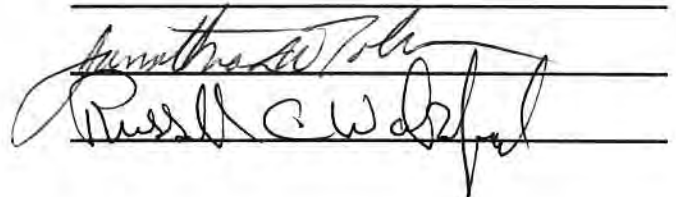
This form was posted with the warrant on (Date):

### GOVERNING BODY (SELECTMEN)

*Please sign in ink.*

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

  
Betsy L. Patten

  
Russell C. Washburn

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

## Budget - Town of Moultonborough FY 2013

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>GENERAL GOVERNMENT</b>						
4130-4139	Executive	17	444,857	250,860	466,903	
4140-4149	Election, Reg. & Vital Statistics	17	25,748	21,185	10,466	
4150-4151	Financial Administration	17	816,780	739,701	823,832	
4152	Revaluation of Property	17	200,236	228,069	318,833	
4153	Legal Expense					
4155-4159	Personnel Administration					
4191-4193	Planning & Zoning	17	289,291	290,015	302,934	
4194	General Government Buildings	17	273,500	263,252	276,000	
4195	Cemeteries	17	21,455	21,567	22,185	
4196	Insurance	17	140,000	134,206	75,000	
4197	Advertising & Regional Assoc.					
4199	Other General Government					
<b>PUBLIC SAFETY</b>						
4210-4214	Police	17	1,693,973	1,587,571	1,715,037	
4215-4219	Ambulance					
4220-4229	Fire	17	783,825	894,592	898,711	
4240-4249	Building Inspection					
4290-4298	Emergency Management					
4299	Other:		24,720	-		
<b>AIRPORT/AVIATION CENTER</b>						
4301-4309	Airport Operations					
<b>HIGHWAYS &amp; STREETS</b>						
4311	Administration	17	1,498,027	1,378,924	1,494,612	
4312	Highways & Streets	17	264,000	135,982	250,750	
4313	Bridges					
4316	Street Lighting					
4319	Other: Road Projects	12	750,000	589,795	775,000	
<b>SANITATION</b>						
4321	Administration					
4323	Solid Waste Collection					
4324	Solid Waste Disposal	17	528,838	498,582	541,473	
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					



1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>WATER DISTRIBUTION &amp; TREATMENT</b>						
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv.& Other					
<b>ELECTRIC</b>						
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
<b>HEALTH</b>						
4411	Administration	17	451,225	372,102	421,758	
4414	Pest Control					
4415-4419	Health Agencies & Hosp. & Other	18-29	43,895	41,495	93,180	
<b>WELFARE</b>						
4441-4442	Administration & Direct Assist.	17	158,648	97,032	141,148	
4444	Intergovernmental Welfare Pymts					
4445-4449	Vendor Payments & Other					
<b>CULTURE &amp; RECREATION</b>						
4520-4529	Parks & Recreation	17	351,633	297,835	336,178	
4550-4559	Library	18	454,484	441,039	466,528	
4583	Patriotic Purposes					
4589	Other Culture & Recreation		-	-		
<b>CONSERVATION</b>						
4611-4612	Admin.& Purch. of Nat. Resources					
4619	Other Conservation					
<b>DEVELOPMENT</b>						
4631-4632	Redevelopment and Housing					
4651-4659	Economic Development					
<b>DEBT SERVICE</b>						
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>CAPITAL OUTLAY</b>						
4901	Land					
4902	Machinery, Vehicles & Equipment	14	260,000	312,988	253,000	
4903	Buildings	14	25,000	24,523	35,000	
4909	Improvements Other Than Bldgs.	11/13/14	299,500	37,436	152,500	
<b>OPERATING TRANSFERS OUT</b>						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	- Sewer					
	- Water					
	- Electric					
	- Airport					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds					
<b>OPERATING BUDGET TOTAL</b>			9,799,635	8,658,751	9,871,028	

Use page 5 for special and individual warrant articles.

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund	15	366,421	381,679	337,800	
4916	To Exp.Tr.Fund	16	248,000	520,942	258,000	
4917	To Health Maint. Trust Funds					
<b>SPECIAL ARTICLES RECOMMENDED</b>			614,421	902,622	595,800	

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			-	-	-	

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund		15,000	2,410	15,000
3180	Resident Taxes				
3185	Timber Taxes		10,000	8,302	10,000
3186	Payment in Lieu of Taxes		39,104	35,457	35,000
3189	Other Taxes		26,500	24,472	26,500
3190	Interest & Penalties on Delinquent Taxes		70,000	98,586	35,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		1,065,000	1,081,427	1,065,000
3230	Building Permits		65,000	67,734	65,000
3290	Other Licenses, Permits & Fees		8,500	13,917	8,500
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		180,519	180,491	200,000
3353	Highway Block Grant	12	135,174	135,174	140,000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		460,000	369,699	385,000
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		15,000	11,930	15,000
3502	Interest on Investments		25,000	15,279	25,000
3503-3509	Other		264,230	413,409	268,360

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	14 & 17	234,500	410,269	267,500
3916	From Trust & Fiduciary Funds	14	75,000	53,591	35,000
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes				
	Amount Voted From Fund Balance		400,000		103,600
	Estimated Fund Balance to Reduce Taxes		23,771		
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>3,112,298</b>	<b>2,922,147</b>	<b>2,699,460</b>

**\*\*BUDGET SUMMARY\*\***

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	9,799,635	9,871,028
Special Warrant Articles Recommended (from page 5)	614,421	595,800
Individual Warrant Articles Recommended (from page 5)	-	
<b>TOTAL Appropriations Recommended</b>	<b>10,414,056</b>	<b>10,466,828</b>
Less: Amount of Estimated Revenues & Credits (from above)	3,112,298	2,699,460
<b>Estimated Amount of Taxes to be Raised</b>	<b>7,301,758</b>	<b>7,767,368</b>

# 2013 BUDGET TOWN OF MOULTONBOROUGH

	BUDGET 2012 W/ Amendments & 2011 Encumbrances	ACTUAL 2012 EXPENDITURES	BUDGET 2013
<b>GENERAL GOVERNMENT:</b>			
Executive Officers	\$ 403,108.00	\$ 250,859.72	\$ 466,903.00
Administration	\$ 468,453.00	\$ 407,291.89	\$ 457,780.00
Tax Collector	\$ 154,512.00	\$ 147,214.43	\$ 156,992.00
Town Clerk	\$ 195,178.00	\$ 185,194.82	\$ 209,060.00
Town Assessing	\$ 206,146.00	\$ 201,317.44	\$ 318,833.00
Abatements	\$ -	\$ 26,751.83	\$ -
Elections	\$ 25,716.00	\$ 21,184.53	\$ 10,466.00
DPW - Facilities	\$ 273,500.00	\$ 263,251.57	\$ 276,000.00
Development Services	\$ 296,310.00	\$ 290,014.56	\$ 302,934.00
Insurance	\$ 140,000.00	\$ 134,206.45	\$ 75,000.00
<b>PUBLIC SAFETY:</b>			
Police Department	\$ 1,692,805.00	\$ 1,587,571.34	\$ 1,715,037.00
Fire Department	\$ 902,554.00	\$ 894,592.14	\$ 898,711.00
<b>HIGHWAYS AND STREETS (incl. CEMETERIES):</b>			
Highways & Streets -			
DPW - Highway	\$ 1,506,863.00	\$ 1,378,923.75	\$ 1,494,612.00
DPW - Private Roads	\$ 264,000.00	\$ 135,981.75	\$ 250,750.00
DPW - Fema Damage	\$ -	\$ -	\$ -
DPW - Cemeteries	\$ 21,585.00	\$ 21,567.11	\$ 22,185.00
Road Projects	\$ 742,694.43	\$ 542,213.34	\$ 635,000.00
Road Improvement Block Grant	\$ 520,638.58	\$ 14,068.80	\$ 140,000.00
Road Projects ( Fox Hollow )	\$ 75,835.27	\$ 33,513.00	\$ -
State Aid to Roads	\$ 241,126.00	\$ -	\$ -
<b>SANITATION:</b>			
DPW - Transfer Station	\$ 532,830.00	\$ 498,582.32	\$ 541,473.00
<b>WELFARE:</b>			
Human Services	\$ 158,583.00	\$ 97,031.80	\$ 141,148.00
<b>HEALTH &amp; SOCIAL SERVICES:</b>			
Visiting Nurse Service	\$ 454,099.00	\$ 372,101.67	\$ 421,758.00
Community Action Program	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Interlakes Day Care Center	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00
Loon Preservation Center	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
MS Senior Meals Program	\$ 9,000.00	\$ 9,000.00	\$ 11,000.00
Starting Point	\$ 1,215.00	\$ 1,215.00	\$ -
Suicide Prevention Coalition	\$ 12,000.00	\$ 9,600.03	\$ 10,000.00
VNA Hospice	\$ 830.00	\$ 830.00	\$ 830.00
Winnepesaukee Wellness Center	\$ 8,000.00	\$ 8,000.00	\$ 10,000.00
Sandwich Children's Center	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Interlakes Community Caregivers	\$ -	\$ -	\$ 1,000.00
Lakes Region Food Pantry	\$ -	\$ -	\$ 2,500.00
Sidewalk Design	\$ -	\$ -	\$ 45,000.00
Red Hill Firetower	\$ 5,000.00	\$ -	\$ -



Collective Bargaining Agreement - Police	\$ 19,720.00	\$ -	\$ -
<b>LIBRARY:</b>			
Library	\$ 454,482.00	\$ 441,039.44	\$ 466,528.00
<b>CULTURE AND RECREATION:</b>			
Recreation	\$ 351,644.00	\$ 297,835.19	\$ 336,178.00
<b>CAPITAL OUTLAY:</b>			
Mach., Vehicles and Equipment:			
Fire Department - Bunker Gear	\$ 15,000.00	\$ 14,910.42	\$ 15,000.00
Fire Department - Engine 3 Repair	\$ 50,000.00	\$ 30,423.48	\$ -
Fire Department - Utility 1 Refit	\$ 15,000.00	\$ 15,604.00	\$ -
Fire Department - Fire Boat	\$ 173,858.00	\$ 173,858.00	\$ -
DPW Facilities - Flooring Replacement	\$ 25,000.00	\$ 24,522.66	\$ 25,000.00
DPW Highway - 6 Wheel Dump w/Plow & Sander	\$ 45,000.00	\$ 45,095.00	\$ 170,000.00
DPW Highway Wood Furnace	\$ -	\$ -	\$ 17,500.00
Pathway Phase 2 & 3	\$ 28,895.00	\$ 37,436.38	\$ -
Playground Drive & Community Center Fields	\$ 432,116.11	\$ 33,097.13	\$ -
Police Department - Cruiser	\$ 35,000.00	\$ -	\$ 50,500.00
Town Hall Software Update (1)	\$ 100,000.00	\$ -	\$ 100,000.00
Recreation Dept - Pathway Repairs	\$ -	\$ -	\$ 37,500.00
Administration - Shelving/Storage System	\$ -	\$ -	\$ 10,000.00
Preliminary Site Assessment-Pre-1981 Landfill	\$ -	\$ -	\$ 15,000.00
<b>TO CAPITAL RESERVE ACCOUNTS:</b>			
Comm Substance Abuse P&E - CR	\$ 10,150.00	\$ 10,150.00	\$ 4,300.00
Communications Technology - CR	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00
Firefighting Equipment - CR	\$ 109,000.00	\$ 109,000.00	\$ 110,000.00
Public Works Equipment - CR	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00
PD Comm Equipment - CR	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Personnel Reserve - CR	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00
Reappraisal - CR	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Public Works Equipment - CR	\$ 23,771.08	\$ 23,771.08	\$ -
<b>TO TRUST AND AGENCY FUNDS:</b>			
Dry Hydrant - MF	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Historical Buildings - MF	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
Lee's Mills - MF	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Municipal Building - MF	\$ 35,000.00	\$ 35,000.00	\$ 45,000.00
Milfoil - MF	\$ 195,000.00	\$ 195,000.00	\$ 195,000.00
<b>EXPENDITURES FROM CR AND MF</b>			
Police Department - Communications Equipment - CR	\$ -	\$ 10,958.40	\$ -
Police Department - Comm.Sub Prev. & Enf - CR	\$ -	\$ 4,300.00	\$ -
DPW - Road Sealing & Paving - MF	\$ -	\$ 36,200.00	\$ -
Historical Buildings - MF	\$ -	\$ 16,659.00	\$ -
Milfoil - MF	\$ -	\$ 219,433.10	\$ -
Wreath Maintenance MF	\$ -	\$ 650.00	\$ -
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,685,567.47</b>	<b>\$ 9,561,372.57</b>	<b>\$ 10,466,828.00</b>
<b>2012 Amendments &amp; Encumbrances</b>	<b>\$ (1,271,511.39)</b>		
<b>2012 Budget</b>	<b>\$ 10,414,056.08</b>		

	Estimated Revenue 2012	Actual Revenue 2012	Estimated Revenue 2013
<b>TAXES:</b>			
Land Use Change Taxes	\$ 15,000.00	\$ 2,410.00	\$ 15,000.00
Yield Taxes	\$ 10,000.00	\$ 8,302.10	\$ 10,000.00
Payment in Lieu of Taxes	\$ 39,104.00	\$ 35,456.65	\$ 35,000.00
Boat Taxes	\$ 26,500.00	\$ 24,471.94	\$ 26,500.00
Interest & Penalties on Taxes	\$ 70,000.00	\$ 98,586.22	\$ 35,000.00
<b>LICENSES AND PERMITS:</b>			
Motor Vehicle Permit Fees	\$ 1,065,000.00	\$ 1,081,426.61	\$ 1,065,000.00
Building Permits / Health Fees	\$ 65,000.00	\$ 67,734.25	\$ 65,000.00
Other Licenses, Permits, Fees	\$ 8,500.00	\$ 13,916.50	\$ 8,500.00
<b>FROM STATE:</b>			
Shared Revenue			
Meals & Room Tax Distrib.	\$ 180,519.00	\$ 180,491.05	\$ 200,000.00
Highway Block Grant	\$ 135,174.00	\$ 135,173.93	\$ 140,000.00
State Aid to Roads ( Fox Hollow )			
<b>CHARGES FOR SERVICES:</b>			
Income From Departments			
Nurse Income	\$ 250,000.00	\$ 180,935.57	\$ 180,000.00
Police Department Income	\$ 75,000.00	\$ 59,903.67	\$ 70,000.00
WMF Income	\$ 135,000.00	\$ 128,860.10	\$ 135,000.00
<b>MISCELLANEOUS REVENUES:</b>			
Sale of Municipal Property	\$ 15,000.00	\$ 11,929.66	\$ 15,000.00
Interest on Investments	\$ 25,000.00	\$ 15,279.33	\$ 25,000.00
<b>Other Miscellaneous Revenue:</b>			
Rent Town Property	\$ 1,860.00	\$ 1,860.00	\$ 1,860.00
Land Use Office - Income	\$ 12,500.00	\$ 13,185.94	\$ 13,500.00
Miscellaneous Income	\$ 70,000.00	\$ 198,809.78	\$ 70,000.00
WMF/Beach/Temp. Permits	\$ 35,000.00	\$ 32,240.00	\$ 80,000.00
Cable Franchise	\$ 22,500.00	\$ 27,500.00	\$ 22,500.00
Cemetery Trust Fund Interest	\$ 500.00	\$ 107.23	\$ 500.00
Forest Fire Reimbursement	\$ 7,500.00	\$ 4,026.96	\$ 7,500.00
Employee Insurance Payment	\$ 55,000.00	\$ 69,613.41	\$ 70,000.00
Cobra (Ins) Reimbursement	\$ 56,870.00	\$ 63,316.02	\$ -
Lee's Mill - Dock Leases	\$ 2,500.00	\$ 2,750.00	\$ 2,500.00
<b>INTERFUND OPERATING TRANSFERS IN:</b>			
<b>FROM MAINTENANCE TRUST FUNDS:</b>			
Municipal Building MF	\$ 224,500.00	\$ 64,122.88	\$ 35,000.00
Fire Fighting Equipment MF	\$ 50,000.00	\$ 50,000.00	\$ -
Road Sealing / Paving MF	\$ -	\$ 36,200.00	\$ -
Historical Building MF	\$ -	\$ 16,659.00	\$ -
Milfoil MF	\$ -	\$ 219,433.10	\$ -
RRF/WMF - CLOSING ACCT	\$ 23,771.08	\$ 23,853.65	\$ -
<b>FROM CAPITAL RESERVE FUNDS:</b>			
Public Works Equipment CR	\$ 35,000.00	\$ 35,000.00	\$ 157,500.00
Police Dept.Communication Equipment CR	\$ -	\$ 10,958.40	\$ -
Community Substance Abuse CR	\$ -	\$ 4,300.00	\$ -
Reappraisal - CR	\$ -	\$ -	\$ 110,000.00
Human Services Fund	\$ -	\$ 3,332.63	\$ -



<b>OTHER FINANCING SOURCES:</b>			
Communication Technology Fund	\$ -	\$ -	\$ 2,600.00
Rangeway Fund	\$ -	\$ -	\$ 1,000.00
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$ 2,712,298.08</b>	<b>\$ 2,922,146.58</b>	<b>\$ 2,599,460.00</b>
<b>Total Appropriations</b>	<b>\$ 11,685,567.47</b>	<b>\$ 9,561,372.57</b>	<b>\$ 10,466,828.00</b>
<b>Minus Carry-Over</b>	<b>\$ (1,271,511.39)</b>		
<b>Less Amount of Estimated Revenues</b>	<b>\$ 2,712,298.08</b>	<b>\$ 2,922,146.58</b>	<b>\$ 2,599,460.00</b>
<b>Amount of Taxes to be Raised-Before Offset of Fund Balance</b>	<b>\$ 7,701,758.00</b>	<b>\$ 6,639,225.99</b>	<b>\$ 7,867,368.00</b>
Offset of Application w/ Fund Balance	\$ 400,000.00		\$ 100,000.00
<b>Amount of Taxes to be Raised</b>	<b>\$ 7,301,758.00</b>		<b>\$ 7,767,368.00</b>
(Exclusive of School/County Taxes)			

(1) \$100,000 planned application to offset appropriation  
for Software

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## Summary Inventory of Valuation MS-1 for 2012

Land Values	\$ 1,705,788,270.00
Building Values	\$ 1,034,199,300.00
Public Utilities	\$ 9,325,289.00
Total Valuation Before Exemptions	\$ 2,749,312,859.00

Elderly Exemptions	\$ 1,320,200.00	
Blind Exemptions	\$ 150,000.00	
Disabled Exemptions	\$ 100,000.00	
Improvements to Assist Persons with Disabilities	\$ 18,761.00	
Total Exemptions Allowed	\$ 1,588,961.00	\$ 1,588,961.00

Net Valuation on Which the Tax Rate for Municipal, County and Local Education is computed	\$ 2,747,723,898.00
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Less Value Public Utilities	\$ 9,325,289.00
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Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed	\$ 2,738,398,609.00
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## Summary of Tax Rates

	2012	2011	2010	2009	2008	2007	2006	2005	2004
Municipal	2.73	2.77	\$ 2.63	\$ 2.22	\$ 2.32	\$ 2.07	\$ 1.89	\$ 2.05	\$ 1.66
County	1.11	1.06	\$ 1.05	\$ 1.03	\$ 0.97	\$ 0.79	\$ 0.75	\$ 0.77	\$ 0.78
School - State	2.20	1.97	\$ 2.32	\$ 2.31	\$ 2.21	\$ 2.01	\$ 2.34	\$ 2.58	\$ 2.87
School - Local	2.52	2.53	\$ 2.12	\$ 2.14	\$ 2.16	\$ 2.12	\$ 1.73	\$ 1.39	\$ 2.68
Tax Rate:	\$ 8.56	\$ 8.33	\$ 8.12	\$ 7.70	\$ 7.66	\$ 6.99	\$ 6.71	\$ 6.79	\$ 7.99

## Schedule of Town - Owned Property

Grantee	Map	Lot	Unit	Location	Land	Building	Total
MOULTONBOROUGH TOWN OF*	006	009	000	EVANS ROAD	5,000	0,000	5,000
MOULTONBOROUGH TOWN OF*	016	003	000	253 HOLLAND STREET	270,600	336,200	606,800
MOULTONBOROUGH TOWN OF*	016	006	000	HOLLAND STREET	61,700	0,000	61,700
MOULTONBOROUGH TOWN OF	020	003	000	OSSIPEE MOUNTAIN ROAD	51,900	0,000	51,900
MOULTONBOROUGH TOWN OF*	024	005	000	HOLLAND STREET	64,700	0,000	64,700
MOULTONBOROUGH TOWN OF*	027	006	000	SHERIDAN ROAD	48,300	0,000	48,300
MOULTONBOROUGH TOWN OF*	041	010	000	SHERIDAN ROAD	61,600	0,000	61,600
MOULTONBOROUGH TOWN OF*	044	016	000	139 OLD ROUTE 109	185,000	323,500	508,500
MOULTONBOROUGH TOWN OF*	052	001	000	4/6/10 HOLLAND STREET	518,700	6,214,700	6,733,400
MOULTONBOROUGH TOWN OF*	052	023	000	951 WHITTIER HIGHWAY	86,500	44,900	131,400
MOULTONBOROUGH TOWN OF	060	008	000	HUCKLEBERRY ISLAND	34,200	0,000	34,200
MOULTONBOROUGH TOWN OF	072	083	000	PARADISE DRIVE	57,000	0,000	57,000
MOULTONBOROUGH TOWN OF*	074	010	000	LEES MILL ROAD	36,400	0,000	36,400
MOULTONBOROUGH TOWN OF	076	005	000	WHITTIER HIGHWAY	55,300	0,000	55,300
MOULTONBOROUGH TOWN OF	076	006	000	WHITTIER HIGHWAY	43,300	0,000	43,300
MOULTONBOROUGH TOWN OF	085	023	000	BEAN ROAD	214,500	0,000	214,500
MOULTONBOROUGH TOWN OF	088	005	000	WHITTIER HIGHWAY	2,300	0,000	2,300
MOULTONBOROUGH TOWN OF*	091	004	000	LEES MILL ROAD	536,300	87,300	623,600
MOULTONBOROUGH TOWN OF*	093	011	000	MELLY LANE	0,000	0,000	0,000
MOULTONBOROUGH TOWN OF*	094	020	000	GOV. WENTWORTH HIGHWAY	60,800	0,000	60,800
MOULTONBOROUGH TOWN OF*	098	078	000	2 STATES LANDING ROAD	42,800	0,000	42,800
MOULTONBOROUGH TOWN OF*	099	044	000	MAYFLOWER LANE	61,700	0,000	61,700
MOULTONBOROUGH TOWN OF*	099	073	000	EDEN LANE	59,600	0,000	59,600
MOULTONBOROUGH TOWN OF*	099	095	000	PARADISE DRIVE	163,800	0,000	163,800
MOULTONBOROUGH TOWN OF	107	018	000	DEERCROSSING	19,300	0,000	19,300
MOULTONBOROUGH TOWN OF	107	061	000	EVERGREEN DRIVE	94,800	0,000	94,800
MOULTONBOROUGH TOWN OF*	115	030	000	WHITTIER HIGHWAY	59,000	0,000	59,000
MOULTONBOROUGH TOWN OF*	120	095	000	215 STATES LANDING ROAD	930,800	0,000	930,800
MOULTONBOROUGH TOWN OF	121	027	000	OSLO STREET	35,400	0,000	35,400
MOULTONBOROUGH TOWN OF	128	075	000	GRINDEL STREET	36,000	0,000	36,000
MOULTONBOROUGH TOWN OF	130	021	000	SPITZEN STREET	35,700	0,000	35,700

## Schedule of Town - Owned Property

Grantee	Map	Lot	Unit	Location	Land	Building	Total
MOULTONBOROUGH TOWN OF	130	040	000	CASTLE SHORE ROAD	38,400	0,000	38,400
MOULTONBOROUGH TOWN OF	130	089	000	GANSY ISLAND	69,900	0,000	69,900
MOULTONBOROUGH TOWN OF*	134	031	000	68/30 HIGHWAY GARAGE ROAD	152,500	383,300	535,800
MOULTONBOROUGH TOWN OF*	135	002	000	PLAYGROUND DRIVE	81,000	0,000	81,000
MOULTONBOROUGH TOWN OF*	135	005	000	20/21 PLAYGROUND DRIVE	97,700	87,900	185,600
MOULTONBOROUGH TOWN OF*	135	006	000	MOULTONBORO NECK ROAD	16,200	0,000	16,200
MOULTONBOROUGH TOWN OF	142	052	000	ISLAND OFF MERRIVALE ROAD	12,000	0,000	12,000
MOULTONBOROUGH TOWN OF	142	053	000	ISLAND OFF MERRIVALE ROAD	11,200	0,000	11,200
MOULTONBOROUGH TOWN OF	146	024	000	HANSON MILL ROAD	4,200	0,000	4,200
MOULTONBOROUGH TOWN OF*	148	030	000	1/2 ACRE ISLAND	63,200	0,000	63,200
MOULTONBOROUGH TOWN OF	166	007	000	ROSE LANE	70,800	0,000	70,800
MOULTONBOROUGH TOWN OF*	170	002	000	4 WHITTIER HIGHWAY	336,600	3,200	339,800
MOULTONBOROUGH TOWN OF*	180	052	000	COTTAGE ROAD	50,000	0,000	50,000
MOULTONBOROUGH TOWN OF	188	018	000	WYMAN TRAIL	44,700	0,000	44,700
MOULTONBOROUGH TOWN OF*	191	007	000	SHAKER JERRY ROAD	61,900	0,000	61,900
MOULTONBOROUGH TOWN OF*	201	001	000	MOULTONBORO NECK ROAD	60,400	0,000	60,400
MOULTONBOROUGH TOWN OF	201	004	000	KONA FARM ROAD	50,500	0,000	50,500
MOULTONBOROUGH TOWN OF*	205	015	000	LOON ISLAND	14,300	0,000	14,300
MOULTONBOROUGH TOWN OF	216	030	000	WALLACE POINT ROAD	10,600	0,000	10,600
MOULTONBOROUGH TOWN OF*	222	001	000	GOOSE ISLAND	12,200	0,000	12,200
MOULTONBOROUGH TOWN OF*	224	008	000	MOULTONBORO NECK ROAD	64,100	0,000	64,100
MOULTONBOROUGH TOWN OF*	224	009	000	948 MOULTONBORO NECK ROAD	63,200	348,700	411,900
MOULTONBOROUGH TOWN OF*	224	010	000	MOULTONBORO NECK ROAD	46,800	0,000	46,800
MOULTONBOROUGH TOWN OF	231	001	000	ISLAND OFF GENEVA POINT	11,200	0,000	11,200
MOULTONBOROUGH TOWN OF	235	012	000	ECHO LANDING ROAD	13,600	0,000	13,600
MOULTONBOROUGH TOWN OF*	249	015	000	TANGLEWOOD SHORE	42,900	0,000	42,900
MOULTONBOROUGH TOWN OF	254	049	000	ISLAND OFF FOLEY ISLAND	11,800	0,000	11,800
MOULTONBOROUGH TOWN OF*	255	006	000	62 LONG ISLAND ROAD	691,000	0,000	691,000
MOULTONBOROUGH TOWN OF*	255	007	000	LONG ISLAND ROAD	1,170,900	0,000	1,170,900
MOULTONBOROUGH TOWN OF*	255	010	000	MOULTONBORO NECK ROAD	47,900	0,000	47,900

## Statement of Appropriations and Taxes Assessed - 2012

Town Officers	\$ 444,857.00
Administration	\$ 467,625.00
Tax Collector	\$ 154,785.00
Town Clerk	\$ 194,370.00
Town Assessing	\$ 200,236.00
Elections	\$ 25,748.00
Building & Ground Maintenance	\$ 273,500.00
Development Services	\$ 289,291.00
Insurance	\$ 140,000.00
Police Department	\$ 1,693,973.00
Fire Department	\$ 883,825.00
Dept of Public Works - Highway Department	\$ 1,498,027.00
Private Roads	\$ 264,000.00
Road Projects	\$ 600,000.00
Road Improvement Block Grant	\$ 150,000.00
State Aid To Roads	\$ -
Cemeteries	\$ 21,455.00
Dept of Public Works - Transfer Station	\$ 528,838.00
Human Services	\$ 158,648.00
Visiting Nurse Service	\$ 451,225.00
Community Action Program	\$ 7,500.00
Interlakes Day Care Center	\$ 1,350.00
Loon Preservation Center	\$ 1,000.00
M. Senior Meals Program	\$ 9,000.00
Starting Point	\$ 1,215.00
Suicide Prevention Coalition	\$ 12,000.00
VNA Hospice	\$ 830.00
West Wynde Elderly Housing	\$ -
Winnepesaukee Wellness Center	\$ 8,000.00
Sandwich Children's Center	\$ 3,000.00
Library	\$ 454,484.00
Recreation	\$ 351,633.00
Capital Outlay - Fire Equipment Bunker Gear	\$ 15,000
Capital Outlay - Engine 3 Repair	\$ 50,000
Capital Outlay - Utility 1 Refit	\$ 15,000
Capital Outlay - DPW Flooring Replacement	\$ 25,000
Capital Outlay - DPW Equipment	\$ 45,000
Capital Outlay - Police Cruiser	\$ 35,000

Capital Outlay - Playground Drive & Community Field	\$	199,500
Capital Outlay - Town Hall Software Update	\$	100,000
Red Hill Firetower	\$	5,000
Collective Bargaining Agreement	\$	19,720
Capital Reserve DPW Equipment	\$	183,771
Capital Reserve Fire Equipment	\$	109,000
Capital Reserve Reappraisal	\$	24,000
Capital Reserve Communication Technology	\$	22,500
Capital Reserve Police Dept Comm. Equipment	\$	2,500
Capital Reserve Community Substance Abuse & Prev	\$	10,150
Capital Reserve Personnel Reserve	\$	14,500
Maintenance Trust Lee's Mills Improvements	\$	3,000
Maintenance Trust Historical	\$	12,500
Maintenance Trust Dry Hydrant	\$	2,500
Maintenance Trust Municipal Building	\$	35,000
Maintenance Trust Milfoil	\$	195,000

**TOTAL APPROPRIATIONS     \$10,414,056.08**

Land Use Change Taxes	\$	15,000.00
Yield Taxes	\$	10,000.00
Payment in Lieu of Taxes	\$	39,104.00
Boat Taxes	\$	26,500.00
Interest & Penalties on Taxes	\$	70,000.00
Motor Vehicle Permit Fees	\$	1,065,000.00
Building Permits / Health Fees	\$	65,000.00
Other Licenses, Permits and Fees	\$	8,500.00
Shared Revenue	\$	-
Meals & Room Tax Distrib.	\$	180,519.00
Highway Block Grant	\$	135,174.00
Nurse Income	\$	250,000.00
Police Department Income	\$	75,000.00
WMF Income	\$	135,000.00
Interest on Investments	\$	25,000.00
Sale of Town Property	\$	15,000.00
Rent Town Property	\$	1,860.00
Development Services Income	\$	12,500.00
Miscellaneous Income	\$	70,000.00
Cable Franchise	\$	22,500.00
Recreation Sponsors & Income	\$	-
Cemetery Trust Fund Interest	\$	500.00
Fire Tower Income	\$	7,500.00



Landfill & Beach Permit Income	\$ 35,000.00
Employee Insurance Payment	\$ 55,000.00
Cobra (Ins) Reimbursement	\$ 56,870.00
Lee's Mills - Dock Leases	\$ 2,500.00
From Capital Reserve	\$ 234,500.00
From Maintenance Funds	\$ 75,000.00
Fund to Reduce Taxes	\$ 423,771.00

**TOTAL REVENUES & CREDITS \$ 3,112,298.00**

Appropriations	<b>\$10,414,056.08</b>
Revenues	\$ (3,112,298.00)
Overlay	\$ 25,260.00
War Service Credits	\$ 178,413.00

**Net Town Appropriations \$7,505,431.08**

Gross Approp. - Revenue Net Local School	\$ 12,937,831.00
State Education Taxes	\$ (6,901,215.00)

**Net Local School \$ 6,036,616.00**

**State Education Taxes \$ 6,901,215.00**

**Due to County \$ 3,053,755.00**

**Net Assessed Valuation \$23,497,017.08**

**Less: War Service Credits \$ (178,413.00)**

**Property Tax Commitment \$ 23,318,604.08**

## Comparative Statement of Appropriations and Expenditures

Title of Appropriation	Revenue		Carry - Over Amounts	Amount Available	Expenditures	Balance
	Approp	Reimb & Fees				
Town Officers	\$ 444,857			\$ 444,857	\$ 250,860	\$ 193,997
Administration	\$ 467,625	\$ 660,968		\$ 1,128,593	\$ 405,868	\$ 722,725
Tax Collector	\$ 154,785	\$ 109,298		\$ 264,083	\$ 147,214	\$ 116,869
Town Clerk	\$ 194,370	\$ 1,095,343		\$ 1,289,713	\$ 185,195	\$ 1,104,518
Town Assessing	\$ 200,236			\$ 200,236	\$ 201,317	\$ (1,081)
Abatement Refunds	\$ -			\$ -	\$ 26,752	\$ (26,752)
DPW - Building & Grounds	\$ 273,500			\$ 273,500	\$ 263,252	\$ 10,248
Development Services	\$ 289,291	\$ 80,920		\$ 370,211	\$ 290,015	\$ 80,197
Cemeteries	\$ 21,455			\$ 21,455	\$ 21,567	\$ (112)
Elections	\$ 25,748			\$ 25,748	\$ 21,185	\$ 4,563
Insurance	\$ 140,000			\$ 140,000	\$ 134,206	\$ 5,794
Fire Department	\$ 883,825	\$ 4,027		\$ 887,852	\$ 894,592	\$ (6,740)
Police Department	\$ 1,693,973	\$ 59,904		\$ 1,753,877	\$ 1,587,571	\$ 166,305
DPW - General Highway	\$ 1,498,027		\$ 5,848	\$ 1,503,875	\$ 1,378,924	\$ 124,951
Private Roads	\$ 264,000			\$ 264,000	\$ 135,982	\$ 128,018
Road Improvement - Block Grant	\$ 150,000	\$ 135,174	\$ 370,639	\$ 655,813	\$ 14,069	\$ 641,744
Road Projects	\$ 600,000		\$ 142,694	\$ 742,694	\$ 542,213	\$ 200,481
Road Projects - Fox Hollow	\$ -		\$ 75,835	\$ 75,835	\$ 33,513	\$ 42,322
State Aid to Roads	\$ -		\$ 241,126	\$ 241,126	\$ -	\$ 241,126
DPW - Transfer Station	\$ 528,838	\$ 128,860		\$ 657,698	\$ 498,582	\$ 159,116
Human Services	\$ 158,648			\$ 158,648	\$ 97,032	\$ 61,616
Visiting Nurse Service	\$ 451,225	\$ 180,936		\$ 632,161	\$ 372,102	\$ 260,059
VNA-Hospice	\$ 830			\$ 830	\$ 830	\$ -
Interlakes Day Care Center	\$ 1,350			\$ 1,350	\$ 1,350	\$ -
Meals-on-Wheels	\$ 9,000			\$ 9,000	\$ 9,000	\$ -
Winnepesaukee Wellness Center	\$ 8,000			\$ 8,000	\$ 8,000	\$ -
Community Action Program	\$ 7,500			\$ 7,500	\$ 7,500	\$ -
Starting Point	\$ 1,215			\$ 1,215	\$ 1,215	\$ -
Loon Center	\$ 1,000			\$ 1,000	\$ 1,000	\$ -
Suicide Prevention Coalition	\$ 12,000			\$ 12,000	\$ 9,600	\$ 2,400
Sandwich Children's Center	\$ 3,000			\$ 3,000	\$ 3,000	\$ -
Red Hill Firetower	\$ 5,000			\$ 5,000		\$ 5,000
Collective Bargaining Agreement - Police	\$ 19,720			\$ 19,720		\$ 19,720
Recreation	\$ 351,633			\$ 351,633	\$ 297,835	\$ 53,798

Title of Appropriation	Revenue		Carry - Over Amounts	Amount Available	Expenditures	Balance
	Approp	Reimb & Fees				
Library	\$ 454,484		\$ 173,858	\$ 454,484	\$ 441,039	\$ 13,445
Capital Outlay - Fire Boat				\$ 173,858	\$ 173,858	\$ -
Capital Outlay - Fire Equipment Bunker Gear	\$ 15,000			\$ 15,000	\$ 14,910	\$ 90
Capital Outlay - Engine 3 Repair	\$ 50,000				\$ 30,423	
Capital Outlay - Utility 1 Refit	\$ 15,000				\$ 15,604	
Capital Outlay - DPW Flooring Replacement	\$ 25,000				\$ 24,523	
Capital Outlay - DPW Equipment	\$ 45,000			\$ 45,000	\$ 45,095	\$ (95)
Capital Outlay - Police Cruiser	\$ 35,000			\$ 35,000	\$ 33,097	\$ 1,903
Capital Outlay - Fleet Passenger / Cargo Vehicle				\$ -		\$ -
Capital Outlay - Playground Dr. & Comm. Ctr. Field	\$ 199,500		\$ 232,616	\$ 432,116	\$ 37,436	\$ 394,680
Capital Outlay - Town Hall Software Update	\$ 100,000					
Capital Outlay - Pathway Phase 2 & 3			\$ 28,895	\$ 28,895		\$ 28,895
Human Services Fund		\$ 3,333				
Capital Reserve Public Works Equipment	\$ 183,771	\$ 58,854		\$ 242,625	\$ 183,771	\$ 58,854
Capital Reserve Fire Equipment	\$ 109,000			\$ 109,000	\$ 109,000	\$ -
Capital Reserve Reappraisal	\$ 24,000			\$ 24,000	\$ 24,000	\$ -
Capital Reserve Communication Technology	\$ 22,500			\$ 22,500	\$ 22,500	\$ -
Capital Reserve Police Dept Comm. Equipment	\$ 2,500	\$ 10,958		\$ 13,458	\$ 2,500	\$ 10,958
Capital Reserve Community Substance Abuse & Prev	\$ 10,150	\$ 4,300		\$ 14,450	\$ 10,150	\$ 4,300
Capital Reserve Personnel Reserve	\$ 14,500			\$ 14,500	\$ 14,500	\$ -
Maintenance Trust Firefighting Equipment		\$ 50,000				
Maintenance Trust Road Sealing / Paving		\$ 36,200				
Maintenance Trust Lee's Mills Improvements	\$ 3,000	\$ 2,750		\$ 5,750	\$ 3,000	\$ 2,750
Maintenance Trust Historical Buildings	\$ 12,500	\$ 16,659		\$ 29,159	\$ 12,500	\$ 16,659
Maintenance Trust Dry Hydrant	\$ 2,500			\$ 2,500	\$ 2,500	\$ -
Maintenance Trust Milfoil	\$ 195,000	\$ 219,433		\$ 414,433	\$ 195,000	\$ 219,433
Maintenance Trust Municipal Buildings	\$ 35,000	\$ 64,122			\$ 35,000	
Reserve & Trust Expenditures - Historical Buildings				\$ -	\$ 16,659	\$ (16,659)
Reserve & Trust Expenditures - Police Comm.Equip				\$ -	\$ 10,958	\$ (10,958)
Reserve & Trust Expenditures - Comm.Sub.Abuse Prev				\$ -	\$ 4,300	\$ (4,300)
Reserve & Trust Expenditures - Road Sealing/Paving				\$ -	\$ 36,200	\$ (36,200)
Reserve & Trust Expenditures - Wreath Maintenance					\$ 650	
Reserve & Trust Expenditures - Milfoil				\$ -	\$ 219,433	\$ (219,433)
Cemetery Trust Fund Interest		\$ 107		\$ 107	\$ -	\$ 107
TOTALS	\$ 10,414,056	\$ 2,922,146	\$ 1,271,511	\$ 14,229,059	\$ 9,559,949	\$ 4,775,310

## Town Office Report - Revenues

AccountName	Budget	Receipts	Payments	Collected
Boat Registration Fees	\$26,500.00	\$24,471.94	\$0.00	\$24,471.94
Code Enforcement - Building Permits	\$65,000.00	\$67,734.25	\$0.00	\$67,734.25
NH Highway Block Grant	\$150,000.00	\$135,173.93	\$0.00	\$135,173.93
NH Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00
NH Meals & Rooms Tax Distribution	\$218,500.00	\$180,491.05	\$0.00	\$180,491.05
SAR Construction	\$25,000.00	\$0.00	\$0.00	\$0.00
Payments In Lieu of Taxes	\$35,000.00	\$35,456.65	\$0.00	\$35,456.65
Sale of Town Property	\$15,000.00	\$11,929.66	\$0.00	\$11,929.66
Redemption of Town Property	\$0.00	\$67,260.49	\$0.00	\$67,260.49
Sale of Cemetery Lots	\$0.00	\$7,060.00	\$0.00	\$7,060.00
Rent Town Property	\$1,860.00	\$1,860.00	\$0.00	\$1,860.00
Forest Fire Reimbursement	\$7,500.00	\$4,026.96	\$0.00	\$4,026.96
Cemetery Grave Opening	\$0.00	\$4,450.00	\$0.00	\$4,450.00
Cobra Reimbursement	\$56,870.00	\$63,316.02	\$0.00	\$63,316.02
Time Warner Cable Franchise	\$22,500.00	\$27,500.00	\$0.00	\$27,500.00
Misc Revenue	\$70,000.00	\$111,231.14	\$0.00	\$111,231.14
Lees Mill Dock Leases	\$2,500.00	\$2,750.00	\$0.00	\$2,750.00
Interest on Investments-Checking	\$25,000.00	\$50.91	\$0.00	\$50.91
Interest on Investments-Savings Acct	\$0.00	\$15,228.42	\$0.00	\$15,228.42
Police Income - Grants	\$30,000.00	\$27,614.79	\$0.00	\$27,614.79
Police Income - Pistol Permits	\$1,000.00	\$1,510.00	\$0.00	\$1,510.00
Police Income - Misc	\$2,000.00	\$1,395.00	\$0.00	\$1,395.00
Police Income - Fines	\$1,000.00	\$1,332.88	\$0.00	\$1,332.88
Police Income - Alcohol Fines	\$16,000.00	\$17,050.00	\$0.00	\$17,050.00
Police Income - Details	\$0.00	\$11,001.00	\$0.00	\$11,001.00
Land Use Office - Revenue	\$12,500.00	\$13,185.94	\$0.00	\$13,185.94
Town Offices Revenue	\$0.00	\$1,422.63	\$0.00	\$1,422.63
Human Services Reimbursements	\$0.00	\$3,505.92	\$0.00	\$3,505.92
DPW-Highway Revenue	\$0.00	\$3,879.60	\$0.00	\$3,879.60
WMF Recycling Income	\$100,000.00	\$79,609.74	\$0.00	\$79,609.74
WMF Disposal Fees	\$35,000.00	\$49,250.36	\$0.00	\$49,250.36
WMF/Beach/Temp.Permits Income	\$35,000.00	\$32,240.00	\$0.00	\$32,240.00
Visiting Nurse Income	\$250,000.00	\$180,935.57	\$0.00	\$180,935.57
Cemetery Trust Funds Interest	\$500.00	\$107.23	\$0.00	\$107.23
Tsfr from Trust & Cap Rsrv Funds	\$333,271.08	\$463,859.66	\$0.00	\$463,859.66
	<b>\$1,537,501.08</b>	<b>\$1,647,891.74</b>	<b>\$0.00</b>	<b>\$1,647,891.74</b>

Respectfully submitted,  
Heidi Davis, Finance & Personnel Director

## Summary of Payments

### General Government

Town Officers	\$250,859.72
Administration	\$405,868.28
Tax Collector	\$147,214.43
Town Clerk	\$185,194.82
Assessing	\$201,317.44
Abatement Refunds	\$26,751.83
Buildings & Grounds	\$263,251.57
Development Services	\$290,014.56
Cemeteries	\$21,567.11
Elections	\$21,184.53
Insurance	\$134,206.45

### Public Safety

Fire Department	\$894,592.14
Police Department	\$1,587,571.34

### Highways and Streets

Highway Maintenance	\$1,378,923.75
Private Roads	\$135,981.75
Road Improvement Block Grant	\$14,068.80
Road Projects	\$542,213.34
Road Projects - Fox Hollow	\$33,513.00
State Aid to Roads	\$0.00

### Sanitation

RRP/WMF Transfer Station	\$498,582.32
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### Welfare

Human Services	\$97,031.80
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### Health and Social Services

Visiting Nurse Service	\$372,101.67
VNA - Hospice	\$830.00
Interlakes Day Care Center	\$1,350.00
Meals on Wheels	\$9,000.00
Winnepesaukee Wellness Center	\$8,000.00
Community Action Program	\$7,500.00
Starting Point	\$1,215.00
Loon Center	\$1,000.00

Suicide Prevention Coalition	\$9,600.03
Sandwich Children's Center	\$3,000.00

### **Culture and Recreation**

Recreation Department - Tax Levy	\$297,835.19
Recreation Department - Revolving Fund	\$69,987.87
Library	\$441,039.44

### **Capital Outlay**

Public Works - Flooring Replacement	\$24,522.66
Public Works - Equipment	\$45,095.00
Fire Department - Equipment - Bunker Gear	\$14,910.42
Fire Department - Engine 3 Repair	\$30,423.48
Fire Department - Utility 1 Refit	\$15,604.00
Fire Department - Fire Boat	\$173,858.00
Recreation Dept. - Playground Dr. & Comm.Ctr.Fields	\$37,436.38
Police Department - Cruiser	\$33,097.13

### **Expenditures from Trust and Agency Funds**

Wreath Maintenance	\$650.00
Police Dept Comm. Equipment	\$10,958.40
Community Substance Abuse Prevention & Enforcement	\$4,300.00
Road Sealing / Paving	\$36,200.00
Historical	\$16,659.00
Milfoil	\$219,433.10

### **Operating Transfers Out**

Capital Reserve Accounts	\$366,421.08
Maintenance Trust Funds	\$248,000.00

### **Education**

Local Schools	\$6,036,616.00
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### **PAYMENTS TO OTHER GOVERNMENT DIVISIONS**

Carroll County Tax	\$3,053,755.00
State-Wide Property Tax for Education	\$6,901,215.00

<b>Total Payments for All Purposes</b>	<b>\$25,621,522.83</b>
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<b>TOTAL PAYMENTS</b>	<b>\$25,621,522.83</b>
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**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2011**

**and**

**Independent Auditor's Report**

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2011**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Moultonborough, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Moultonborough, New Hampshire (the Town) as of and for the year ended December 31, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the Town of Moultonborough, New Hampshire as of December 31, 2011 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedule of funding progress for other post-employment benefits on pages i-viii and 23-26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Moultonborough, New Hampshire's financial statements as a whole. The combining nonmajor governmental and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor governmental and fiduciary fund financial statements are the responsibility of management and

were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Vachon Clukey & Company PC

July 21, 2012

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the financial performance of the Town of Moultonborough, NH is prepared to provide an overview of the Town's financial activities for the year ended December 31, 2011. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

### **Financial Highlights**

- The assets of the Town of Moultonborough exceeded its liabilities at the close of the most recent fiscal year by \$16,345,067 (net assets). Of this amount, \$6,164,081 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net assets increased by \$868,149.
- As of the close of the current fiscal year, the Town of Moultonborough's governmental funds reported combined ending fund balances of \$6,454,361, an increase of \$1,408,475 in comparison with the prior year. Of this total amount, \$6,298,607 is available for spending at the Town's discretion (unrestricted fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$3,143,426 or 37% of total general fund expenditures. (By way of comparison, this is 13% of the total expenditures for the Town including payments to the County and School.)
- The Town continues to have no outstanding debt at the end of the current fiscal year but does have two capital leases payable totaling \$181,503.

### **Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Moultonborough using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following three components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Basic Financial Statements

**Government-wide financial statements.** The *government-wide financial statements* provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The *statement of net assets* presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net assets changed during the most recent fiscal year. We take all of the current year's revenues and expenses into account regardless of when cash is received or paid.

**Fund financial statements.** A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

**Governmental funds.** We use *governmental funds* to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the *governmental funds* and *governmental activities*.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the general fund and capital reserve funds, both of which are considered to be major funds. We combine data from all other governmental funds into a single, aggregate presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining supplemental statements elsewhere in this report.

The Town adopts an annual appropriation budget for its general fund. A budgetary comparison statement is provided for the general fund to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Moultonborough. The Town's fiduciary funds consist of private-purpose trust funds and agency funds.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required supplementary information.** The basic financial statements and accompanying notes are followed by a section of *required supplementary information*. This section includes a budgetary comparison schedule for the general fund, the Town's only major governmental fund with an adopted budget, and includes reconciliation between the statutory fund balance for budgetary purposes and the

## MANAGEMENT'S DISCUSSION AND ANALYSIS

fund balance as presented in the governmental fund financial statements. In addition, there's a schedule of funding progress for other post-employment benefits.

**Other supplementary information.** The combining statements referred to previously in connection with non-major governmental funds and fiduciary funds are presented immediately following the required supplementary information.

### Government-Wide Financial Analysis

Town of Moultonborough, NH		
Net Assets		
	2011	2010
Capital Assets, net	\$ 10,221,484	\$ 10,380,105
Other assets	13,292,378	12,066,698
Total assets	<u>\$ 23,513,862</u>	<u>\$ 22,446,803</u>
Long-term liabilities	\$ 948,278.00	\$ 599,159
Other liabilities	6,220,517	6,370,726
Total liabilities	<u>\$ 7,168,795</u>	<u>\$ 6,969,885</u>
Net assets:		
Invested in capital assets, net of related debt	\$ 10,039,981	\$ 10,140,734
Restricted	141,005	2,156,193
Unrestricted	6,164,081	3,179,991
Total net assets	<u>\$ 16,345,067</u>	<u>\$ 15,476,918</u>

Effective January 1, 2011, the Town retroactively changed its method of financial reporting to conform to a recent pronouncement of the Governmental Accounting Standards Board (GASB Statement No. 54). This new standard changes how fund balance is reported for governmental fund types. As a result, many net assets classified as restricted are now unrestricted. Please see a further discussion of this change under Financial Analysis of the Government's Funds below.

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the 2011 fiscal year, the Town's assets exceeded liabilities by \$16,345,067. This is a \$868,149 increase in net assets during 2011. This increase includes an increase in the total restricted and unrestricted assets of \$968,902. The majority of this amount is an increase in major governmental funds of \$127,770, an increase in capital reserves of \$147,674 and an increase in revenues in the general fund. These increases are offset by a decrease in capital assets due to depreciation being greater than additions by \$119,844 plus reductions of \$38,777 equaling \$158,621 offset by a reduction in capital leases payable of \$57,868.

The largest portion of the Town's net assets \$10,039,981 (61%) reflects its investment in capital assets (e.g., land, buildings, vehicles and equipment, infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town's capital leases payable at year end of \$181,503 is our only related debt. The Town uses its capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related



## MANAGEMENT'S DISCUSSION AND ANALYSIS

debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$141,005 (1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$6,164,081 may be used to meet the government's ongoing obligations to citizens and creditors.

### Town of Moultonborough, NH Changes in Net Assets

	2011	2010
Revenues		
Program revenues:		
Charges for services	\$ 574,903	\$ 498,166
Operating grants and contributions	249,627	206,881
General revenues:		
Property and other taxes	7,567,333	7,346,127
Licenses and permits	1,123,780	1,094,977
Grants and contributions	180,628	221,052
Interest and investment earnings	43,453	46,626
Miscellaneous	244,241	154,881
Total revenues	<u>9,983,965</u>	<u>9,568,710</u>
Expenses		
General government	2,342,489	2,191,935
Public safety	2,378,321	2,501,656
Highways and streets	2,215,945	2,186,536
Health and welfare	515,234	610,449
Sanitation	574,546	522,887
Culture and recreation	1,090,376	1,046,643
Interest and fiscal charges	-	-
Total expenses	<u>9,116,911</u>	<u>9,060,106</u>
Increase in net assets before contributions to permanent fund principal	867,054	508,604
Contributions to permanent fund principal	<u>1,095</u>	<u>768</u>
Increase in net assets	868,149	509,372
Net assets, beginning of year	<u>15,476,918</u>	<u>14,967,546</u>
Net assets, end of year	<u>\$ 16,345,067</u>	<u>\$ 15,476,918</u>

**Governmental activities.** The Town has no business-type activities therefore governmental activities were 100% responsible for the Town's total growth in net assets of \$868,149. Key elements of this increase are displayed above in the Town's Changes in Net Assets.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### **Financial Analysis of the Government's Funds**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of 2011, the Town's governmental funds reported combined ending fund balances of \$6,454,361 an increase of \$1,408,475 in comparison with the prior year. Of this total amount \$6,298,607 constitutes unrestricted fund balance, which is available for spending at the government's discretion. The remainder of fund balance is classified as either nonspendable or restricted to indicate that it is not available for new spending because it has already been committed. The 2011 nonspendable fund balance is to liquidate contracts and purchase orders of the prior period (\$14,749). The restricted fund balance is to generate income to use for purposes that support the Town's programs at the cemeteries (\$9,897) and the municipal library (\$81,148). The library also has donated funds (\$35,006) that can only be for specific purposes such as building repairs. The remaining restricted (\$14,954) represents library and cemetery income in the Permanent Funds.

As mentioned in the Government-Wide financial Analysis, the Town adopted GASB Statement No.54 effective January 1, 2011. This new standard changes how fund balance is reported for governmental fund types. As a result, the capital reserve funds, previously reported as a Major Governmental Fund, with the exception of the town property acquisition fund, and the maintenance trust and library funds, previously reported as Nonmajor Governmental Funds, have been reclassified and combined into the general fund for reporting purposes. See Note 16 – Restatement of Equity for the impact of this restatement on the governmental funds.

The general fund is the chief operating fund of the Town of Moultonborough. At the end of the 2011 fiscal year, unassigned fund balance of the general fund was \$3,143,426 while total fund balance was \$5,996,515. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance (37%) and total fund balance (70%) to total general fund expenditures of \$8,603,171.

The total fund balance of the Town's general fund increased \$1,280,705 during the 2011 fiscal year. While final revenues were down \$68,568 over those estimated in the 2011 budget, the Town under expended its final budget by \$914,512.

The portion of this total fund balance committed for capital reserve funds totaled \$1,515,768. Comparing this to the January 1, 2011 restated amount of \$1,368,094 results in a \$147,674 increase in 2011. From 2011 on, capital reserves will be considered part of the general fund.

After the January 1, 2011 restatement, there are four non-major governmental funds with a total fund balance of \$457,846. Comparing this to the restated amount of \$330,076 shows an increase of \$127,770 for 2011.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### General Fund Budgetary Highlights

During the year, the original budget for appropriations decreased by \$1,110,525. This decrease is the result of approved appropriations of \$638,470 being carried forward to 2012 plus a reduction in appropriations supported by revenues and transfers-in totaling \$472,055 that are not susceptible to accrual.

The Town under expended its 2011 budget by \$914,512. This resulted from conservative spending within the departments and lower costs, than projected, for contracted services. The Town also had a number of key positions that were vacant during the year.

The Town changed all town payrolls to a single week end date and moved from a weekly to bi-weekly processing of payroll and accounts payable in January 2011.

The Moultonborough Milfoil Committee, formed in 2009, identified 430 acres of heavy infestation in 2010 and treated approximately 330 of those acres in portions of Lake Winnepesaukee and Lee's Pond along the Moultonborough shoreline. In 2011, the Committee treated the remaining 100 acres of heavy infestation as well as about 75 acres of heavy re-growth in areas treated the prior year. The two Diver Assisted Suction Harvesting (DASH) units, purchased in 2010 by the Milfoil Joint Board-Towns of Moultonborough, Tuftonboro, and Wolfeboro, were put to work in June 2011. The Town of Moultonborough employed two diver contractors who harvested approximately 9,552 gallons of milfoil plants in sixty days. The Town spent \$72,000 for this removal which equates to \$7.54 per gallon.

### Capital Asset and Debt Administration

**Capital Assets.** The Town of Moultonborough considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than one (1) year. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year after acquisition.

The total investment in capital assets for governmental activities at year end amounted to \$10,221,484 (net of accumulated depreciation), a decrease of \$158,621 from the previous year. This investment in capital assets includes land, buildings, improvements, vehicles and equipment, park facilities and roads.

Major capital asset events during the current fiscal year included the purchase of a 2012 International Dump Truck (\$149,269) and a generator for Town Hall (\$57,827).

	Capital Assets (net of depreciation) <u>Governmental Activities</u>	
	2011	2010
Land and improvements	\$ 2,054,927	\$ 2,107,380
Buildings and improvements	5,025,853	5,074,065
Vehicles and equipment	1,571,970	1,587,787
Infrastructure	1,238,179	1,297,383
Construction in progress	330,555	313,490
Total	<u>\$ 10,221,484</u>	<u>\$ 10,380,105</u>

Additional information on capital assets can be found in Note 6 of the Basic Financial Statements.



## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Town's Capital Improvements Program Committee (CIPC) was established pursuant to Warrant Article 10 at the March 14, 2009 Town Meeting. In 2011, the Committee undertook an orderly review of the Town's capital needs focusing initially on finalizing the process and procedures and then on the formal recommendation of the CIP to the SelectBoard. All requests for capital items were received, reviewed and discussed in accordance with the process for preparing the next Six Year Capital Improvement Program (CIP). The Committee's final report for the 2012-2017 CIP was submitted to the SelectBoard in October 2011 for the 2012 Town Meeting.

**Long-Term Obligations.** At the end of the current fiscal year, total bonded debt outstanding was zero and capital leases payable was \$181,503. This is a decrease of \$57,868 from 2010. The Town has no long-term obligations for compensated absences.

Outstanding Debt Governmental Activities <u>General Obligation Bonds and Capital Lease Payable</u>		
	2011	2010
General obligation bonds	\$ -	\$ -
Capital leases	181,503	239,371
Total	<u>\$ 181,503</u>	<u>\$ 239,371</u>

See Note 10, of the Basic Financial Statements, for a summary of all outstanding long-term obligations.

### **Economic Factors, Rates and 2012 Budget**

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Moultonborough. They do so based on the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of School Administrative Unit #45. The property tax also pays the levy placed on the Town by Carroll County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the actual tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment.

Following is a comparison of the 2011 to the 2010 tax rates:

	2011	2010
Town rate	\$ 2.77	\$ 2.63
Local school rate	1.97	2.12
State school rate	2.53	2.32
County rate	1.06	1.05
Total rate	<u>\$ 8.33</u>	<u>\$ 8.12</u>
Assessed value (in thousands)	\$ 2,744,505	\$ 2,805,629

In 2011, Vision Government Solutions completed a statistical update of all properties in Town. The Town appears to have avoided the major declines in property values that affected many areas of the country. In 2011, the Town had approximately the same number of qualified sales as in 2010 and twenty-

## MANAGEMENT'S DISCUSSION AND ANALYSIS

five waterfront sales, eight selling for more than \$1 million with the largest sales price of the year being \$4,325,000. Overall, property values town-wide decreased in value by two percent.

### **Requests for Information**

This financial report provides our citizens and creditors with a general overview of the Town of Moultonborough's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Administration Department, or the Board of Selectmen, at P.O. Box 139, Moultonborough, NH 03254. You may also call them at (603) 476-2347, stop by Town Hall at 6 Holland Street, or visit our website at [www.moultonborough.org](http://www.moultonborough.org) and click on *Departments and Boards*.

EXHIBIT A  
**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**Statement of Net Assets**  
December 31, 2011

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 10,958,895
Investments	930,911
Taxes receivable, net	1,311,027
Accounts receivable	33,207
Due from other governments	43,589
Prepaid expenses	14,749
Total Current Assets	<u>13,292,378</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,385,894
Depreciable capital assets, net	8,835,590
Total Noncurrent Assets	<u>10,221,484</u>
Total Assets	<u>\$ 23,513,862</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	\$ 152,931
Accrued expenses	56,664
Due to other governments	6,000,362
Deferred revenue	10,560
Current portion of capital leases payable	60,597
Total Current Liabilities	<u>6,281,114</u>
Noncurrent Liabilities:	
Capital leases payable	120,906
Other post-employment benefits payable	766,775
Total Noncurrent Liabilities	<u>887,681</u>
Total Liabilities	<u>7,168,795</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	10,039,981
Restricted	141,005
Unrestricted	6,164,081
Total Net Assets	<u>16,345,067</u>
Total Liabilities and Net Assets	<u>\$ 23,513,862</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2011

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 2,342,489	\$ 11,405		\$ (2,331,084)
Public safety	2,378,321	23,694	\$ 72,159	(2,282,468)
Highways and streets	2,215,945		161,419	(2,054,526)
Sanitation	515,234	164,683		(350,551)
Health and welfare	574,546	220,252		(354,294)
Culture and recreation	1,090,376	154,869	16,049	(919,458)
Total governmental activities	<u>\$ 9,116,911</u>	<u>\$ 574,903</u>	<u>\$ 249,627</u>	<u>(8,292,381)</u>
General revenues:				
Property and other taxes				7,567,333
Licenses and permits				1,123,780
Grants and contributions:				
Rooms and meals tax distribution				180,628
Interest and investment earnings				43,453
Miscellaneous				244,241
Contributions to permanent fund principal				1,095
Total general revenues and contributions to permanent fund principal				<u>9,160,530</u>
Change in net assets				868,149
Net assets - beginning				<u>15,476,918</u>
Net assets - ending				<u>\$ 16,345,067</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2011

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 10,560,128	\$ 398,767	\$ 10,958,895
Investments	930,911		930,911
Taxes receivable, net	1,311,027		1,311,027
Accounts receivable	33,207		33,207
Due from other governments	43,589		43,589
Due from other funds	955	60,034	60,989
Prepaid expenses	14,749		14,749
Total Assets	<u>\$ 12,894,566</u>	<u>\$ 458,801</u>	<u>\$ 13,353,367</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 152,931		\$ 152,931
Accrued expenses	56,664		56,664
Due to other governments	6,000,362		6,000,362
Due to other funds	60,034	\$ 955	60,989
Deferred revenue	628,060		628,060
Total Liabilities	<u>6,898,051</u>	<u>955</u>	<u>6,899,006</u>
<b>FUND BALANCES</b>			
Nonspendable	14,749	91,045	105,794
Restricted	35,006	14,954	49,960
Committed	2,606,302	351,847	2,958,149
Assigned	197,032		197,032
Unassigned	3,143,426		3,143,426
Total Fund Balances	<u>5,996,515</u>	<u>457,846</u>	<u>6,454,361</u>
Total Liabilities and Fund Balances	<u>\$ 12,894,566</u>	<u>\$ 458,801</u>	
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			10,221,484
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis			617,500
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:			
Capital leases payable			(181,503)
Other post-employment benefits payable			(766,775)
Net assets of governmental activities			<u>\$ 16,345,067</u>

*See accompanying notes to the basic financial statements*

## EXHIBIT D

## TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds

For the Year Ended December 31, 2011

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 7,579,919	\$ 20,000	\$ 7,599,919
Licenses and permits	1,123,780		1,123,780
Intergovernmental	430,255		430,255
Charges for services	534,869	40,034	574,903
Interest and investment income	41,710	1,743	43,453
Miscellaneous	172,388	66,948	239,336
<b>Total Revenues</b>	<b>9,882,921</b>	<b>128,725</b>	<b>10,011,646</b>
<b>Expenditures:</b>			
<b>Current operations:</b>			
General government	1,866,341		1,866,341
Public safety	2,216,756		2,216,756
Highways and streets	1,490,230		1,490,230
Sanitation	497,240		497,240
Health and welfare	564,396		564,396
Culture and recreation	835,615		835,615
Capital outlay	1,132,593		1,132,593
<b>Total Expenditures</b>	<b>8,603,171</b>	<b>-</b>	<b>8,603,171</b>
<b>Excess revenues over expenditures</b>	<b>1,279,750</b>	<b>128,725</b>	<b>1,408,475</b>
<b>Other financing sources (uses):</b>			
Transfers in	955		955
Transfers out		(955)	(955)
<b>Total other financing sources (uses)</b>	<b>955</b>	<b>(955)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,280,705</b>	<b>127,770</b>	<b>1,408,475</b>
<b>Fund balances at beginning of year, as restated</b>	<b>4,715,810</b>	<b>330,076</b>	<b>5,045,886</b>
<b>Fund balances at end of year</b>	<b>\$ 5,996,515</b>	<b>\$ 457,846</b>	<b>\$ 6,454,361</b>

See accompanying notes to the basic financial statements

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities

For the Year Ended December 31, 2011

Net Change in Fund Balances—Total Governmental Funds	\$ 1,408,475
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay in the current period.	(164,621)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(26,586)
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	57,868
Some expenses reported in the statement of activities, such as other post-employment benefits, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(406,987)
<b>Change in Net Assets of Governmental Activities</b>	<b>\$ 868,149</b>

EXHIBIT E  
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2011

	Private- Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 74,751	\$ 356,208
Investments	<u>28,000</u>	<u>537,007</u>
Total assets	<u>\$ 102,751</u>	<u>\$ 893,215</u>
LIABILITIES		
Due to other governments		\$ 869,855
Deposits		<u>23,360</u>
Total liabilities	<u>\$ -</u>	<u>\$ 893,215</u>
NET ASSETS		
Held in trust	<u>102,751</u>	
Total net assets	<u>\$ 102,751</u>	

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
For the Year Ended December 31, 2011

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Contributions:	
Private donations	\$ 31,288
Total Contributions	<u>31,288</u>
Investment earnings:	
Interest	<u>1,487</u>
Total Investment Earnings	<u>1,487</u>
Total Additions	<u>32,775</u>
DEDUCTIONS:	
Benefits	<u>10,274</u>
Total Deductions	<u>10,274</u>
Change in net assets	22,501
Net assets - beginning of year	<u>80,250</u>
Net assets - end of year	<u>\$ 102,751</u>

*See accompanying notes to the basic financial statements*



**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2011**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Moultonborough, New Hampshire conform to U.S. generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Moultonborough, New Hampshire (the Town) was incorporated in 1777. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

***Fund Accounting***

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

**1. Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the Town's sole major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

**2. Fiduciary Funds:**

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds consist of capital reserve funds of the Moultonborough School District, which are held by the Town as required by State law. Other agency funds consist of developer's performance bonds.

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

**2. Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

The private purpose trust funds are reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

**2. Deferred Revenue:**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**3. Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

***Budgetary Data***

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from U.S. generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2011, the Town applied \$30,000 of its unappropriated fund balance to reduce taxes.

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Taxes Receivable***

Taxes levied during the current year and prior and uncollected at December 31, 2011 are recorded as receivables net of reserves for estimated uncollectibles of \$50,000.

***Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair values as of the date received. The Town maintains a capitalization threshold of \$5,000. The Town's infrastructure consists of roads, bridges, sidewalks, and similar items. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements.



**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
Infrastructure		10-30
Land improvements		25
Buildings and improvements		50
Vehicles and equipment		3-25

***Compensated Absences***

Dependent on length of service, employees earn vacation at five to twenty-five days per year. Vacation leave must be taken prior to the end of the calendar year in which it is earned. All permanent full-time and part-time employees accrue one sick leave day per month. Employees may bank the unused sick leave days up to a total of sixty days. No payment for unused sick leave is made upon termination.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***Fund Balance Policy***

During the year ended December 31, 2011, the Town implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changes the definition of governmental fund types. Under Statement 54, the Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

- *Nonspendable Fund Balance:* Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance:* Amounts that can only be spent for the specific purpose stipulated by external resource providers or limitations imposed by enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or enabling legislation.
- *Committed Fund Balance:* Includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (the annual Town Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally. The governing body's action must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance:* Amounts the Town intends to use for specific purposes. All appropriations shall lapse at the end of the fiscal year unless authorized with the provisions of RSA 32:7. Items that fall under this type of fund balance classification would be most encumbrances. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned".
- *Unassigned Fund Balance:* Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit balance of another fund is also classified as unassigned.

As of December 31, 2011, the Town has not adopted a fund balance policy. In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications may be applied, committed resources are to be applied first, followed by assigned and unassigned.

***Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the liability for other post-employment benefits, and the allowance for uncollectible taxes.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 2—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$2,744,505,036 as of April 1, 2011) and are due in two installments on July 1, 2011 and December 30, 2011. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Moultonborough School District and Carroll County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$12,332,889 and \$2,907,542 for the Moultonborough School District and Carroll County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

**NOTE 3—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2011, the Town was a member of the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. The Trust is classified as a "Risk Pool" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2011.

***Property and Liability Insurance***

PRIMEX provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of PRIMEX, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. For the year ended December 31, 2011, the Trust retained \$500,000 of each loss, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

***Worker's Compensation***

PRIMEX provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**NOTE 4—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2011 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 10,958,895
Investments	930,911
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	430,959
Investments	565,007
	<u>\$ 12,885,772</u>

Deposits and investments at December 31, 2011 consist of the following:

Cash on hand	\$ 5,658
Deposits with financial institutions	12,880,114
	<u>\$ 12,885,772</u>

The Town's investment policy for governmental fund types requires that deposits be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to United States obligations, savings banks deposits, and certificates of deposit or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool in accordance with New Hampshire State law. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. For assurance against custodial credit risk, the Town's investment policy requires that all deposits with financial institutions be collateralized with pledged securities that shall be equal or in excess of the amount of the public funds deposited, less any portion thereof covered by federal deposit insurance.

Of the Town's deposits with financial institutions at year end, \$10,996,148 was collateralized by securities held by the bank in the bank's name.



**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 5—DUE FROM OTHER GOVERNMENTS**

Receivables from other governments at December 31, 2011 consist of reimbursements for federal and state funded projects. All receivables are considered collectible in full and will be received within one year. A summary of the principal items of intergovernmental receivables is as follows:

Emergency Management Performance Grant	\$ 27,541
Aquatic Management Program Grant	16,048
	<u>\$ 43,589</u>

**NOTE 6—CAPITAL ASSETS**

The following is a summary of changes in capital assets in the governmental funds:

	Balance 01/01/11	Additions	Reductions	Balance 12/31/11
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,055,339			\$ 1,055,339
Construction in progress	313,490	\$ 55,842	\$ (38,777)	330,555
Total capital assets not being depreciated	<u>1,368,829</u>	<u>55,842</u>	<u>(38,777)</u>	<u>1,385,894</u>
Other capital assets:				
Infrastructure	1,514,274			1,514,274
Land improvements	1,240,516			1,240,516
Buildings and improvements	6,062,557	72,203		6,134,760
Vehicles and equipment	3,405,467	207,096		3,612,563
Total other capital assets at historical cost	<u>12,222,814</u>	<u>279,299</u>	<u>-</u>	<u>12,502,113</u>
Less accumulated depreciation for:				
Infrastructure	(214,059)	(62,036)		(276,095)
Land improvements	(191,307)	(49,621)		(240,928)
Buildings and improvements	(988,492)	(120,415)		(1,108,907)
Vehicles and equipment	(1,817,680)	(222,913)		(2,040,593)
Total accumulated depreciation	<u>(3,211,538)</u>	<u>(454,985)</u>	<u>-</u>	<u>(3,666,523)</u>
Total other capital assets, net	<u>9,011,276</u>	<u>(175,686)</u>	<u>-</u>	<u>8,835,590</u>
Total capital assets, net	<u>\$10,380,105</u>	<u>\$ (119,844)</u>	<u>\$ (38,777)</u>	<u>\$ 10,221,484</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 69,161
Public safety	147,132
Highways and streets	167,985
Sanitation	17,994
Culture and recreation	52,713
Total governmental activities depreciation expense	<u>\$ 454,985</u>

The balance of assets acquired through capital lease issuances as of December 31, 2011 is as follows:

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

Vehicles and equipment	\$ 362,121
Less: Accumulated depreciation	(49,143)
	<u>\$ 312,978</u>

**NOTE 7—DUE TO OTHER GOVERNMENTS**

In accordance with State law, the Town collects taxes for the Moultonborough School District, Carroll County, and the State of New Hampshire, all independent governmental units, which are remitted to them as required by law. At December 31, 2011, the balance of the property tax appropriation due to the Moultonborough School District is \$6,000,362.

**NOTE 8—DEFINED BENEFIT PENSION PLAN**

*Plan Description*

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

*Funding Policy*

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary, through June 30, 2011. Effective July 1, 2011 covered police officers, firefighters, and general employees are required to contribute 11.55%, 11.8% and 7.0%, respectively. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, firefighters, and general employees were 14.63%, 18.52% and 9.16%, respectively, through June 30, 2011, and 25.57%, 30.9% and 11.09%, respectively, in July 2011, and 19.95%, 22.89% and 8.8%, respectively, thereafter. The Town contributed 75% of the employer cost for public safety employees and the State contributed the remaining 25% of the employer cost, through June 30, 2011, and the Town contributed 100% thereafter. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$19,883 have been reported as a revenue and expenditure in the General Fund in these financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2011, 2010, and 2009 were \$302,977, \$280,560, and \$248,692, respectively, equal to the required contributions for each year.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 9—OTHER POST-EMPLOYMENT BENEFITS**

In addition to providing pension benefits, the Town provides dental, medical, pharmacy, and vision benefits to its eligible retirees. Dental, health care, pharmacy, and vision benefits have two groups of coverage. For group one, the employee must reach age 60 to qualify for this benefit. For group two, the employee must reach the age of 55 and have at least 20 years of service to qualify. All other retirees and spouses of retirees pay the full cost of the health care coverage. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of December 31, 2011, the alternative measurement method valuation date, approximately 1 retiree and 49 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

***Annual OPEB Costs***

The Town's fiscal 2011 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC) an amount determined using the alternative measurement method in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the year ending December 31, 2011 including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on the alternative measurement method valuation is as follows:

Annual Required Contribution (ARC)	\$ 430,833
Interest on Net OPEB obligation (NOO)	10,794
Adjustment to ARC	(10,698)
Annual OPEB Cost	430,929
Age Adjusted Contributions made	(23,942)
Increase in Net OPEB obligation	406,987
Net OPEB obligation - beginning of year	359,788
Net OPEB obligation - end of year	<u>\$ 766,775</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended December 31, 2011 and 2010 are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/2010	\$ 422,340	14.8%	\$ 359,788
12/31/2011	\$ 430,928	5.6%	\$ 766,775

The Town's net OPEB obligation as of December 31, 2011 is recognized as a liability in these financial statements.

***Funded Status and Funding Progress for OPEB***

The funded status of the plan as of December 31, 2011, the date of the most recent alternative measurement method valuation is as follows:

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

Actuarial Accrued Liability (AAL)	\$ 2,246,932
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 2,246,932</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 2,455,710
UAAL as a percentage of covered payroll	91.5%

The alternative measurement method valuation involves estimates of the value of reported amounts and assumptions about the probability of events in the future. The total cost of providing post-employment benefits is projected, taking into account assumptions about current claim cost, turnover, mortality, health care trends, and other key assumptions. Internally generated key assumptions, based on recent trends within the Town, include general considerations, expected point at which benefits begin, and marital and dependency status. Mortality assumptions were derived from the RP2000 Mortality Table. Turnover assumptions were based on the Standard Turnover Assumption from pronouncement GASBS No. 45. The assumption on health care trends was provided by an independent company that assisted the Town in the preparation of the alternative measurement method valuation for GASB 45. Based on this company's help, the health care trends do not reflect potential changes in future health costs due to the passage of the Patient Protection and Affordable Care Act signed on March 23, 2010, as amended by the Health Care and Education Reconciliation Act signed on March 30, 2010. The impact on future health costs due to this legislation will depend on a number of factors, including future regulations that are not yet known. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information will provide multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits, when available.

***Actuarial Methods and Assumptions for OPEB***

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the December 31, 2011 alternative measurement method valuation the Entry Age Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 3.0% investment rate of return and an initial annual healthcare cost trend of 8.5%, 8.0%, 5.0%, and 3.0% for health, pharmacy, dental, and vision, respectively. These percentages are reduced to an ultimate 5.0%, 4.7%, 3.0%, and 3.0% long-term rate, for health, pharmacy, dental, and vision benefits, respectively, after ten years. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of twenty nine years on a closed group basis. This has been calculated assuming the amortization payment increases at a rate of 4.0% per year.



**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 10—LONG-TERM OBLIGATIONS**

*Changes in Long-Term Obligations*

The changes in the Town's long-term obligations for the year ended December 31, 2011 are as follows:

	Balance 01/01/11	Additions	Reductions	Balance 12/31/11	Due Within One Year
Governmental activities:					
Capital leases payable	\$ 239,371	\$ -	\$ (57,868)	\$ 181,503	\$ 60,597

Payments made on the capital leases are paid out of the General Fund.

*Capital Lease Obligations*

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following are the individual capital lease obligations at December 31, 2011:

John Deere Motor Grader, due in monthly installments of \$4,116, including interest at 4.50%, through September 2014	\$ 123,906
John Deere Backhoe Loader, due in monthly installments of \$1,530, including interest at 4.95%, through June 2015	57,597
	<u>\$ 181,503</u>

Debt service requirements to retire capital leases outstanding at December 31, 2011 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2012	\$ 60,597	\$ 7,155	\$ 67,752
2013	63,456	4,297	67,753
2014	49,893	1,396	51,289
2015	7,557	93	7,650
	<u>\$ 181,503</u>	<u>\$ 12,941</u>	<u>\$ 194,444</u>

**NOTE 11—INTERFUND BALANCES**

The current year's earned income in the Permanent Funds, a Nonmajor Governmental Fund, that is to be distributed to the General Fund at year end, has been reflected as an interfund balance. In addition, the charges for services from the recreation department in excess of the General Fund's budgeted revenue at year end is payable to the Recreation Fund, a Nonmajor Governmental Fund. Finally, fifty percent of all land use change taxes collected during the year by the General Fund up to \$20,000, is to be paid over to the Conservation Fund, a Nonmajor Governmental Fund, and is recognized as an interfund payable at year end. These balances are reflected in the interfund balances at December 31, 2011 as follows:

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

	Due from		
	General Fund	Nonmajor Governmental Funds	Totals
Due to General Fund		\$ 955	\$ 955
Due to Nonmajor Governmental Funds	\$ 60,034		60,034
	<u>\$ 60,034</u>	<u>\$ 955</u>	<u>\$ 60,989</u>

**NOTE 12—RESTRICTED NET ASSETS**

Net assets are restricted for specific purposes at December 31, 2011 as follows:

Library - Building and Principal funds	\$ 35,006
Permanent funds - Endowments	91,045
Permanent funds - Income	14,954
	<u>\$ 141,005</u>

**NOTE 13—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2011 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepaid expenses	\$ 14,749		\$ 14,749
Permanent funds - Endowments		\$ 91,045	91,045
Restricted for:			
Permanent funds - Income		14,954	14,954
Library building and principal funds	35,006		35,006
Committed for:			
Continuing non-lapsing appropriations	638,470		638,470
Capital reserve funds	1,515,768		1,515,768
Expendable trust funds	278,206		278,206
Encumbrances	173,858		173,858
Conservation		41,371	41,371
Town Property Acquisition trust		106,290	106,290
Recreation		204,186	204,186
Assigned for:			
Encumbrances	15,898		15,898
Library operations	181,134		181,134
Unassigned:			
Unassigned - General operations	3,143,426		3,143,426
	<u>\$ 5,996,515</u>	<u>\$ 457,846</u>	<u>\$ 6,454,361</u>

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 14—PERFORMANCE DEPOSITS**

The Town holds letters of credit from developers until projects have been completed to Town standards. Due to the nature of these deposits, these letters of credit are not included as part of the financial statements. At December 31, 2011, the Town held performance deposits totaling \$244,233.

**NOTE 15—COMMITMENTS AND CONTINGENCIES**

*Ambulance Contract*

During January 2006, the Town of Moultonborough and several neighboring towns entered into a long-term contract with an independent company to provide emergency ambulance services. The agreement shall be in effect from April 1, 2006 through March 31, 2011. In March 2011, the Town extended the agreement through June 30, 2016. Terms of the new agreement provide for monthly payments from each town based on a distribution formula comprised of both fixed and variable costs. The fixed cost for each town is based on 25% of the total contract price equally allocated among the towns. The variable cost component will be based on the actual usage of services by each town. The usage will be recalculated each year based on the run volume during the period of October 1 through September 30 of the preceding year.

The annual contract price is subject to an annual cost of living adjustment in accordance with the State of New Hampshire Consumer Price Index (CPI) as referenced by the New Hampshire Employment Security, Consumer Price Index – Northeast Region CPI Components.

For the year ended December 31, 2011, the Town expended \$174,284 under the terms of the emergency ambulance service agreement.

*Solid Waste Contract*

During April 2008, the Town renewed its long-term contract with an independent company to collect and transport municipal solid waste from the transfer station through March 31, 2012. Yearly increases for transportation and disposal will be based on the Consumer Price Index for All Urban Consumers for the preceding calendar year from November to the previous November and implemented every April 1<sup>st</sup> for the duration of the five year agreement. During April 2010, the Town extended this agreement for an additional three years such that the agreement will extend through March 31, 2015. For the year ended December 31, 2011, the Town expended \$125,653 under the terms of the agreement.

*Litigation*

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

**NOTE 16—RESTATEMENT OF EQUITY**

Effective January 1, 2011, the Town retroactively changed its method of financial reporting to conform to a recent pronouncement of the Governmental Accounting Standards Board (Statement No. 54). This new standard changes how fund balance is reported for governmental fund types. As a result, the Capital Reserve Funds, previously reported as a Major Governmental Fund, with the exception of the Town

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

Property Acquisition Fund, and the Maintenance Trust and Library Funds, previously reported as Nonmajor Governmental Funds, have been reclassified and combined into the General Fund for reporting purposes. The impact of the restatement on the governmental funds is as follows:

	General Fund	Capital Reserve Funds	Nonmajor Governmental Funds
Fund balance, January 1, 2011 - as previously reported	\$ 2,837,487	\$ 1,408,165	\$ 800,234
Amount of restatement due to:			
Reclassification of Capital Reserve Funds	1,368,094	(1,408,165)	40,071
Reclassification of Maintenance Trust Funds	303,106		(303,106)
Reclassification of Library Fund	207,123		(207,123)
Fund balance, January 1, 2011 - as restated	<u>\$ 4,715,810</u>	<u>\$ -</u>	<u>\$ 330,076</u>



SCHEDULE 1  
**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
Revenues:				
Taxes	\$ 7,509,161	\$ 7,509,161	\$ 7,547,333	\$ 38,172
Licenses and permits	1,167,500	1,167,500	1,123,780	(43,720)
Intergovernmental	600,173	359,047	394,323	35,276
Charges for services	523,150	523,150	534,869	11,719
Interest income	50,000	50,000	22,207	(27,793)
Miscellaneous	225,671	225,671	143,449	(82,222)
Total Revenues	<u>10,075,655</u>	<u>9,834,529</u>	<u>9,765,961</u>	<u>(68,568)</u>
Expenditures:				
Current:				
General government	2,132,042	2,151,842	1,866,341	285,501
Public safety	2,478,067	2,433,051	2,380,781	52,270
Highways and streets	2,125,984	1,690,854	1,496,078	194,776
Sanitation	529,921	526,171	497,240	28,931
Health and welfare	659,323	664,173	564,396	99,777
Culture and recreation	791,817	794,117	723,556	70,561
Capital outlay	<u>1,700,768</u>	<u>1,047,189</u>	<u>864,493</u>	<u>182,696</u>
Total Expenditures	<u>10,417,922</u>	<u>9,307,397</u>	<u>8,392,885</u>	<u>914,512</u>
Excess revenues over (under) expenditures	<u>(342,267)</u>	<u>527,132</u>	<u>1,373,076</u>	<u>845,944</u>
Other financing sources (uses):				
Transfers in	319,109	88,180	82,476	(5,704)
Transfers out	<u>(528,980)</u>	<u>(528,980)</u>	<u>(528,980)</u>	<u>-</u>
Total other financing sources (uses)	<u>(209,871)</u>	<u>(440,800)</u>	<u>(446,504)</u>	<u>(5,704)</u>
Net change in fund balance	<u>(552,138)</u>	<u>86,332</u>	<u>926,572</u>	<u>840,240</u>
Fund balance at beginning of year				
- Budgetary Basis	<u>3,487,573</u>	<u>3,487,573</u>	<u>3,487,573</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 2,935,435</u>	<u>\$ 3,573,905</u>	<u>\$ 4,414,145</u>	<u>\$ 840,240</u>

*See accompanying notes to the required supplementary information*

SCHEDULE 2  
**TOWN OF MOULTONBOROUGH**  
**Schedule of Funding Progress for Other Post-Employment Benefits**  
For the Year Ended December 31, 2011

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/2010	\$ -	\$ 3,133,764	\$ 3,133,764	0%	\$ 2,549,386	122.9%
12/31/2011	\$ -	\$ 2,246,932	\$ 2,246,932	0%	\$ 2,455,710	91.5%

*See accompanying notes to the required supplementary information*

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2011**

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and expenditures were adjusted for on-behalf payments for fringe benefits, encumbrances, non-budgetary revenues and expenditures, and budgetary transfers in and out.

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 9,883,876	\$ 8,603,171
Difference in property taxes meeting susceptible to accrual criteria	(32,586)	
On-behalf fringe benefits	(19,883)	(19,883)
Encumbrances, December 31, 2011		189,756
Non-budgetary revenues and expenditures	(65,298)	(380,159)
Budgetary transfers in and out	82,328	528,980
Per Schedule 1	<u>\$ 9,848,437</u>	<u>\$ 8,921,865</u>

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund at December 31, 2011 are as follows:

<i><b>Nonspendable:</b></i>	
Prepaid expenses	\$ 14,749
<i><b>Committed for:</b></i>	
Encumbrances	173,858
Continuing appropriations	638,470
<i><b>Assigned for:</b></i>	
Encumbrances	15,898
<i><b>Unassigned:</b></i>	
Unassigned - General operations	3,571,170
	<u>\$ 4,414,145</u>

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
**December 31, 2011**

**NOTE 3—SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS**

In accordance with GASB Statement #45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, the Town is required to disclose the schedule of funding progress for each of the three most recent actuarial valuations. The Town implemented the provisions of GASB Statement #45 during the year ended December 31, 2010. Accordingly, the funding progress has only been presented for the most recent actuarial valuation reports. Additional disclosures will be made as the information becomes available.

SCHEDULE A  
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Funds  
December 31, 2011

	Special Revenue Funds				
	Town				
	Recreation Fund	Property Acquisition Fund	Conservation Fund	Total Special Revenue Funds	Combining Totals
ASSETS					
Cash and cash equivalents	\$ 164,152	\$ 106,290	\$ 21,371	\$ 291,813	\$ 398,767
Due from other funds	40,034		20,000	60,034	60,034
Total Assets	\$ 204,186	\$ 106,290	\$ 41,371	\$ 351,847	\$ 458,801
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 955
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 955
FUND BALANCES					
Nonspendable					91,045
Restricted					14,954
Committed	204,186	106,290	41,371	351,847	351,847
Total Fund Balances	204,186	106,290	41,371	351,847	457,846
Total Liabilities and Fund Balances	\$ 204,186	\$ 106,290	\$ 41,371	\$ 351,847	\$ 458,801

SCHEDULE B  
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds - All Nonmajor Funds  
For the Year Ended December 31, 2011

	Special Revenue Funds					Combining Totals
	Town					
	Recreation Fund	Property Acquisition Fund	Conservation Fund	Total Special Revenue Funds	Permanent Funds	
Revenues:						
Taxes			\$ 20,000	\$ 20,000		\$ 20,000
Charges for services	\$ 40,034			40,034		40,034
Interest and investment income	413	\$ 366	9	788	\$ 955	1,743
Miscellaneous		65,853		65,853	1,095	66,948
Total Revenues	40,447	66,219	20,009	126,675	2,050	128,725
Expenditures:						
Total Expenditures	-	-	-	-	-	-
Excess revenues over expenditures	40,447	66,219	20,009	126,675	2,050	128,725
Other financing sources (uses):						
Transfers out				-	(955)	(955)
Total other financing sources (uses)				-	(955)	(955)
Net change in fund balances	40,447	66,219	20,009	126,675	1,095	127,770
Fund balances at beginning of year, as restated	163,739	40,071	21,362	225,172	104,904	330,076
Fund balances at end of year	\$ 204,186	\$ 106,290	\$ 41,371	\$ 351,847	\$ 105,999	\$ 457,846

SCHEDULE C  
**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE**  
**Combining Statement of Fiduciary Net Assets**  
**Fiduciary Funds - All Agency Funds**  
December 31, 2011

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Combining <u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 332,848	\$ 23,360	\$ 356,208
Investments	<u>537,007</u>		<u>537,007</u>
Total assets	<u>\$ 869,855</u>	<u>\$ 23,360</u>	<u>\$ 893,215</u>
<b>LIABILITIES</b>			
Due to other governments	\$ 869,855		\$ 869,855
Deposits		<u>\$ 23,360</u>	<u>23,360</u>
Total liabilities	<u>\$ 869,855</u>	<u>\$ 23,360</u>	<u>\$ 893,215</u>

Tax Collector's Report  
**SUMMARY OF TAX ACCOUNTS**  
January 1, 2012 - December 31, 2012  
Town of Moultonborough, NH

-DEBITS-		
	-----Levies of-----	
	2012	2011
Uncollected Taxes-Beginning of Fiscal Year		
Property Taxes		\$ 1,126,138.69
Land Use Change		\$
Yield Taxes		\$ 1,891.44
Property Tax Credit Balance	(\$ 33,145.51)	
Taxes Committed This Year:		
Property Taxes	\$23,323,822.00	\$
Land Use Change	\$ 11,300.00	\$
Yield Taxes	\$ 8,651.90	\$
Overpayment:		
Property Taxes	\$ 40,565.70	\$ 1,281.93
Property Tax-Interest	\$ 10,264.19	\$ 30,501.78
Property Tax-Costs	\$ 75.00	\$ 7,172.50
Land Use Change & Yield Tax-Interest	\$ 22.70	\$ 206.20
Miscellaneous Fees	<u>\$ 225.22</u>	
TOTAL DEBITS	\$23,361,781.20	<u>\$ 1,167,192.54</u>
-CREDITS-		
Remitted to Treasurer During Period:		
Property Taxes	\$21,392,827.31	\$ 864,507.11
Yield Tax	\$ 8,056.82	\$ 245.28
Land Use Change Tax	\$ 2,410.00	\$
Property Tax-Interest (Inc lien conversion)	\$ 10,264.19	\$ 30,501.78
Property Tax-Costs	\$ 75.00	\$ 7,172.50
Land Use & Yield Tax-Interest	\$ 22.70	\$ 206.20
Land Use & Yield Tax-Costs	\$	\$
Miscellaneous Fees	\$ 225.22	\$
Conversion to Lien (principal only)		\$ 261,673.67
Abatements Made:		
Property Taxes	\$ 1,129.00	\$ 2,886.00
Land Use Change Tax	\$ 8,660.00	\$
CURRENT LEVY DEEDED	\$ 1,819.00	
UNCOLLECTED TAXES-END OF YEAR		
Property Taxes	\$ 1,987,543.19	
Land Use Change	\$ 230.00	
Yield Taxes	\$ 595.08	
Property Tax Credit Balance	<u>(\$ 52,076.31)</u>	
TOTAL CREDITS	\$23,361,781.20	<u>\$ 1,167,192.54</u>



Tax Collector's Report  
SUMMARY OF TAX ACCOUNTS  
January 1, 2012 - December 31, 2012  
Town of Moultonborough, NH

	-DEBITS-			
	-----Levies of-----			
	2011	2010	2009	Prior Years
Unredeemed Liens Bal. Beg.				
Of Fiscal Yr		\$147,346.07	\$ 82,168.08	\$3,482.84
Liens Executed During Fiscal Year	\$280,924.25			
Interest & Costs Collected				
(After Lien Execution)	\$ 5,561.15	\$ 13,285.72	\$ 30,460.44	\$1,036.54
Refunds	<u>\$ 452.00</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
 TOTAL DEBITS	 \$286,937.40	 \$160,631.79	 \$112,628.52	 \$4,519.38
	-CREDITS-			
Remittance to Treasurer:				
Redemptions	\$ 82,046.75	\$ 55,098.51	\$ 65,454.81	\$1,669.35
Interest/Costs (After				
Lien Execution)	\$ 5,561.15	\$ 13,285.72	\$ 30,460.44	\$1,036.54
Abatements of Unredeemed Taxes	\$ 633.20	\$	\$ 56.61	
Liens Deeded to Municipality	\$ 1,972.58	\$ 2,051.89	\$ 1,959.23	
Unredeemed Liens Bal. End of Year	<u>\$196,723.72</u>	<u>\$ 90,195.67</u>	<u>\$ 14,697.43</u>	<u>\$1,813.49</u>
 TOTAL CREDITS	 \$286,937.40	 \$160,631.79	 \$112,628.52	 \$4,519.38

You may recall that in the fall of 2011 my office offered to allow taxpayers to pay their real estate taxes online or by telephone through a third party payment provider. As of the date of writing this article approximately 115 transactions were processed in 2012 and we collected close to \$119,000 in real estate taxes through this service. I would like to remind you that the Town does not receive nor store any credit card or bank information. To pay online, go to the Town's website and click the House Icon on the left and follow the prompts. If you wish to pay by telephone, call the toll free number 1-866-480-8552. There is a convenience fee charged to the taxpayer by the provider which is disclosed prior to submitting your payment (currently 2.85% for credit cards and \$1 for electronic checks online). The Town does not charge nor receive any fees for this program. Due to security issues we have chosen not to process on-line payments over the counter.

It was a difficult year-end for the tax office due to the fact that the tax rate was not set until late in November. Also, because of the holidays in November and December the due date had to be set for January 2, 2013 instead of December. It was quite a challenge trying to balance out and prepare the year-end reports at the same time as collecting the bulk of the 2<sup>nd</sup> tax payments in 2013. The Uncollected Taxes-End of Year is higher than in years past as it is calculated on the year-end date of December 31, 2012. Since the due date wasn't until 2013 and many taxpayers wait until the due date to pay their taxes, those payments could not be included in the year-end report.

Respectfully submitted,  
Susette M. Remson, Certified Tax Collector

**Report of the Town Clerk  
January 1, 2012- December 31, 2012**

	<u>ISSUED</u>	<u>REVENUE</u>
MOTOR VEHICLE PERMITS		\$1,081,156.61
Registrations	8949	
Titles	1246	
Municipal Agent (State decals, Plate work)	8835	
DOG LICENSE FEES	1037	\$7,076.50
UNIFORMED COMMERCIAL CODE FILING FEES	104	\$1,560.00
WETLANDS APPLICATIONS	52	\$ 889.00
VITAL STATISTIC FEES	169	\$2,217.00
Certified copies (birth, death, marriage, divorce)		
MARRIAGE LICENSES	30	\$1,350.00
MISCELLANEOUS FEES		\$824.00
Pole licenses, aqua-therm permits, articles of agreements, Filing, checklists, copies		
TOTAL AMOUNT COLLECTED FOR TOWN		\$1,095,073.11
TOTAL AMOUNT COLLECTED FOR STATE AS A MOTOR VEHICLE MUNICIPAL AGENT		\$405,554.29
TOTAL		\$1,500,627.40

**ELECTIONS:**

This past year was extremely busy for the Town Clerk's office. We processed four elections during the year, usually working on 2 or 3 elections at a time. Not only do we have to manually process elections but we now have the statewide voter system that we must update when every absentee ballot is requested, when it's sent out and where it was mailed to, and when it's received back in the Town Clerk's office.

This was the first year the Town Clerks office was allowed to email absentee ballots for the September primary and the November General election. These are only allowed to be emailed to UOCAVA people. UOCAVA is Uniformed and Overseas Citizens which include military, citizens who are working overseas and/or living overseas indefinitely. This allows those voters to receive an absentee ballot and mail it back in time. The time period between when the candidate filing period has ended and the ballots being printed out allows for a small window and the mail time overseas is often too long. We emailed and mailed out 621 absentee ballots for the November General/Presidential Election.

This year at the November General/ Presidential election we were required to implement the new voter ID law. This added a little extra cross checking for everyone and it takes a little more coordination between all who work at the elections. The voter ID law was processed without any problems and most people had their ID's with them. There were 27 out of the 3095 voters that did not present an ID. If they didn't have an ID they signed a form while in line and went on to vote.

### **MOTOR VEHICLE:**

In 2012 the state DMV allowed new state transactions to be done in our office, which means the residents don't have to go to the Concord or Tamworth DMV after they complete the town process to finish their state portion on these additional transactions.

The state surcharge of between \$30.00-\$40.00 on all vehicle registrations and \$5.00- \$10.00 on all trailers ended by January 2012.

### **DOGS:**

The dog license tags arrived January 1<sup>st</sup>. Per state RSA, dogs must be licensed by April 30<sup>th</sup> each year or there will be a \$25.00 civil forfeiture issued to the dog owner. You may also license your dog by mail. The fees are \$7.50 for an altered dog or \$10.00 for a non-altered dog. The fee is \$2.00 for a dog whose owner is 65 years of age. Mail the proper fee and a self-addressed, stamped envelope to the Town Clerk's Office, Post Office Box 15, Moultonborough, NH 03254, or go to the Moultonborough website homepage ([www.moultonboroughnh.gov](http://www.moultonboroughnh.gov)) and look for online services.

Those online services now provided by the Town Clerks Office include: Motor vehicle registration renewals and estimates, dog renewal registrations, certified copies of Birth, Marriage, Death and Divorces. The link for these services can be found on the town website home page ([www.moultonboroughnh.gov](http://www.moultonboroughnh.gov)).



In 2013 there are many new bills being presented to the Senate and Legislature with regards to Motor Vehicle including ID's, Residency issues, Dogs, Fees, and Elections. I will be following these bills and attending meetings and/or hearings in Concord in support or opposition of these bills. Please contact me with any questions on any bills.

Respectfully submitted,

Barbara E. Wakefield, NHCTC Certified Town Clerk, Municipal Agent – State of NH

## **Supervisors of the Checklist**

The Supervisors of the Checklist had a very busy 2012. They maintained the checklist for four elections, the NH Presidential Primary in January, Town Elections in March, the NH State Primary in September and the Presidential Election in November. Moultonborough had an 82% turnout for the Presidential election including 251 voters who registered to vote on Election Day.

After the November election, Moultonborough had 563 Democrats, 1,545 Republicans and 1,621 undeclared voters for a total of 3,729 registered voters. This number, however, is continually changing which makes keeping the checklist up to date an important function of the Supervisors.

The Supervisors attended training sessions and actively worked with all the election officials in the implementation of the new Voter I.D. law.

The town website includes notices of scheduled State mandated supervisor sessions. Sessions are an opportunity for new voters to register and/or for current voters to request party changes, or name and address changes.

The March town election is the only scheduled election for 2013. Please note that State Law now requires that you will need a photo I.D. when checking in for Town Elections and for the School District Meeting and Town Meeting.

Respectfully submitted,  
Sally Carver  
Cheryl Kahn  
Laurie Whitley

**Register to Vote**

**Learn the Issues**

**Vote**



## Treasurer's Report

### Checking Account

Balance - January 1st - 2012	\$ 1,708,426.41
Receipts	
Tax Collector	\$ 22,827,955.05
Town Clerk	\$ 1,095,049.11
Town Offices	\$ 1,978,796.10
Building Inspection	\$ 51,793.00
Nurse Association	\$ 161,656.03
Transfers IN- From Savings Account	\$ 15,457,000.00
Town of Moultonborough, Withholding	\$ 751,194.83
	<u>\$ 42,323,444.12</u>
Other - Voided Check	\$ 17,676.04
Interest	\$ 50.91
	<u>\$ 17,726.95</u>
Payments	
Total Payments for all Purposes	\$ 25,739,498.88
Transfers OUT - From Savings Account	\$ 14,522,000.00
Town of Moultonborough, Withholding	\$ 751,194.83
	<u>\$ 41,012,693.71</u>
Balance - December 31st - 2012	<u><u>\$ 3,036,903.77</u></u>

### Savings Account

Balance - January 1, 2012	\$ 7,190,123.66
Transfer From Checking	\$ 14,522,000.00
Interest	\$ 15,228.42
	<u>\$ 14,537,228.42</u>
Transfer To Checking	<u>\$ 15,457,000.00</u>
Balance December 31, 2012	<u><u>\$ 6,270,352.08</u></u>

### Recreation Revolving Fund

Balance - January 1, 2012	\$ 164,151.65
Transfers In - Revenue	\$ 103,188.24
Interest	\$ 247.15
	<u>\$ 103,435.39</u>
Transfers Out - Expenditures	<u>\$ (69,978.38)</u>
Balance December 31, 2012	<u><u>\$ 197,608.66</u></u>

### Conservation Commission Fund

Balance - January 1, 2012	\$ 21,371.42
Transfers In - Revenue	\$ 20,000.00
Interest	\$ 3.66
	<u>\$ 20,003.66</u>
Transfers Out - Expenditures	<u>\$ -</u>
Balance December 31, 2012	<u><u>\$ 41,375.08</u></u>

Respectfully submitted,  
Laura Hilliard, Treasurer

## **Advisory Budget Committee (ABC)**

Moultonborough's Advisory Budget Committee (ABC) established in July 2008 is an appointed volunteer body whose mission is to provide the community and governing bodies with independent review and objective analysis of the annual budget. The Committee began its comprehensive review of the 2013 budgets constrained by the absence of both a full time at large member and an alternate member at large. The economy continued to be sluggish. Student enrollment continued to experience significant decline (110 students in the past 5 years). In addition, the senior administrative staff at the SAU experienced a change in Superintendent, Central School Principal, Special Education Administrator and elimination of the Central School Assistant Principal.

ABC's review and analysis is intended to provide all groups, involved in preparing budget elements, with constructive recommendations on their planned budgets and spending practices. Specifically, our expertise, review and recommendations are intended to provide assurance and confidence to the public for all proposed budgets. The ABC reviews all budget proposals and proposed monetary warrant articles originating from the Town Administrator, Select Board, School Board, Library and appointed committees. The committee operates under the authority of, and appointment by, the Select Board and the School Board. Membership consists of six (6) individuals: one School Board member, one Select Board member, one Library Trustee and three members appointed at-large.

Our approach continues to be a collaborative process between the ABC, Board of Selectmen, The Town Administrator, School Board, School Administration, and Library Trustees. Our intent is to ensure the budget process is a constructive versus confrontational experience and that the results of our collaborative efforts will be assessed as contributing measurable improvement to the town financials.

The ABC would like to express thanks to the various Administrative Staffs and members of the Select Board, School Board and Library Trustees for delivering responsible year- over- year budgets with nominal increases for the upcoming year. Proposed town spending for 2013 includes a nominal year-over- year increase of .6 % or \$56,908. The Proposed School Budget for the 2013/2014 includes a decrease of .43% or \$60,172. The Library budget has increased 2.65% or \$12,044. Included in the increases are significantly higher costs for health care and retirement. The increases in health and retirement at the school have been offset by approximately \$561,000 in retirements, attrition, and costs associated with a reduction in force.

A significant effort was undertaken this year by the School Board, Superintendent, Business Manager, Principals and Senior Administration to address the issue of balancing declining enrollment with adequate and appropriate education for all students. The ABC commends and supports all efforts taken to date and will continue to support all serious proposals for change going forward in response to the declining number of youth in the community. Change of this magnitude is never easy. Decisions related to future employment opportunities for long standing staff members are difficult and not made without serious deliberation and exploration of all available alternatives. This Committee commends all those involved in the current and future restructuring of the educational system for the professionalism, seriousness and sensitivity demonstrated to date.

Although there were no new major initiatives this year for either the Town or Library, we continue to support and review opportunities to enhance services and consolidate operational efficiencies for the Town of Moultonborough as a whole. We are in strong support of the efforts made this year to implement a viable business model for utilization of the Recreation Revolving Fund and look forward to continued progress in the upcoming year.

In summary, we believe the operating budgets as presented represent a fair assessment of the cost to operate the various entities under their current organizational structures. We also strongly believe that there are many opportunities to enhance community services and the operational efficiency of the Town as a whole. We continue to believe that the Community will face ongoing challenges as enrollments continue to decline and the elderly population rises. The Committee believes this is a town-wide issue and has continued and will continue to express concern that the Town Select Board and School Board should join with community leaders to adopt a proactive approach toward formulating long term contingency plans in the event of continued enrollment declines and changing demographics which could have a serious impact on education and town services in the future. The Committee strongly believes that these are town wide issues and the Community as a whole should come together and support the efforts currently underway.

Our respective final 2012 reports and all committee minutes, issued since this report went to print, can be found on the Moultonborough Town website at [www.moultonboroughnh.gov](http://www.moultonboroughnh.gov)

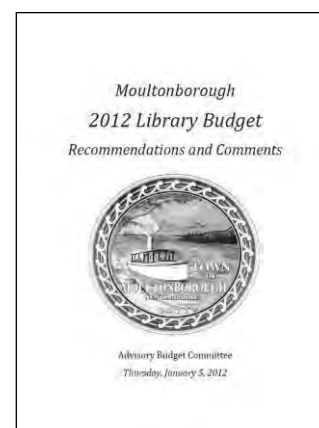
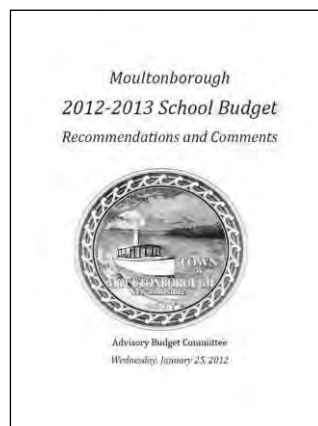
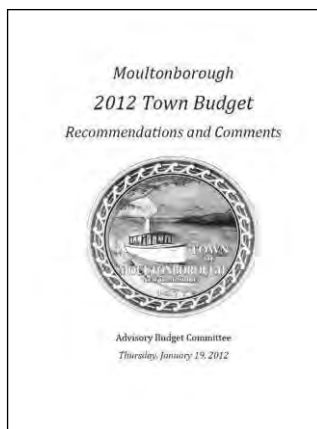
Respectfully submitted,

*Jean Beadle, Chair – ABC*

Moultonborough Advisory Budget committee

Members:      Alan Ballard  
                     Jean Beadle

Kathy Garry (School Board Representative)  
Barbara Sheppard (Library Trustee Representative)  
Betsey Patten (Select Board Representative)



## **Trustees of the Trust Funds**

The Trustees of the Trust Funds for the Town of Moultonborough, NH met Eight (8) times during the year in public sessions managing thirty two (32) trust accounts varying between \$2.8 and \$3.1 million total dollars. Three Trust Accounts were cancelled by the Selectmen this year.

Forty Nine (49) deposits totaling Eight Hundred Seventy Two Thousand Five Hundred Eleven Dollars (\$872,511) and Thirty Two withdrawals (32) totaling Seven Hundred Fifty Three Thousand One Hundred Forty Eight Dollars (\$753,148) were made during the year.

The money that we transferred from money market accounts to five year Certificates of Deposits proved to be prudent as the income generated from the increased interest rates was significant considering the present day financial atmosphere.

As required by law, the Trustees reviewed and reaffirmed their Investment Policy for the Year 2012.

The Trustees would like to add a very special “thank you” to Jordan Prouty upon his retirement as Trustee for providing a very dedicated volunteer service of twenty years to the Trustees of the Trust Funds and to the Town of Moultonborough. Jordan’s help over the last twenty years has proven to be invaluable.

Once again, we welcome your attendance at our meetings. Meeting dates are posted in the Town Hall and on the Town’s Website.

Trustees of Trust Funds  
Town of Moultonborough  
P.O. Box 324  
Moultonborough, NH 03254-0324

Respectfully submitted,  
Kenneth L. Taylor, Chair - 2015  
Jordan S. Prouty - 2013  
John H. Porter, Jr. - 2014



# Report of The Trust Funds of The Town of MOULTONBOROUGH, N.H. on DECEMBER 31, 2012

## MS-9

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	PRINCIPAL			INCOME				GRAND TOTAL OF PRINCIPAL & INCOME			
					BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	%		DURING YEAR AMOUNT	EXPENDED DURING YEAR	
	Principal Trust	Common Trust Library	MMF: 90900505		81,147.68	600.00			81,747.68	9,297.35		590.04	\$806.97	9,080.42	90,828.10
12/20/2005	Common Trust Cemetery	Common Trust Cemetery	MMF: 90500366		8,211.74				8,211.74	7,558.53		107.23	148.10	7,517.66	16,468.24
	Visiting Nurse Services	Visiting Nurse Services	MMF: 90400183		35,647.62	4,279.80		\$6,469.29	33,658.13	8,315.13		284.71		8,599.84	42,257.97
	Duclos Fund	Memorial	MMF: 90600506		9,893.71	350.00			10,243.71	921.02		285.50		1,186.52	11,430.23
9/23/2011	School Building & Grounds	Buildings & Grounds	MMF: 90900779		150,000.00			50,020.00	99,980.00	220.11		4,729.27		4,949.38	104,929.38
1989/2012	Public Works Equipment Fund	Equipment	MMF: 90000774		169,777.56	160,000.00		35,000.00	294,777.56	52,192.83		1,562.13		53,754.96	348,532.52
1995	Road Sealing Fund	Maintenance	MMF: 90900369		5,893.48			36,200.00	(30,306.52)	30,307.36		229.42		30,536.78	230.26
1989	Fire Fighting	Equipment	MMF: 90700493		76,442.19	109,000.00		50,000.00	135,442.19	83,963.14		1,080.91		85,044.05	220,486.24
1995	Rangeway Fund	Maintenance	MMF: 90700370		21,385.00				21,385.00	15,091.46		238.96		15,330.42	36,715.42
1985	Historical Society Fund	Maintenance	MMF: 90200495		46,587.23	12,500.00		16,659.00	42,428.23	9,182.04		358.21		9,540.25	51,968.48
1993 & 1995	Appraisal Fund	Appraisal	MMF: 90400499		67,168.05	24,000.00			91,168.05	13,425.83		536.95		13,962.78	105,130.83
1995	Playground Fund	Maintenance & Improvement	MMF: 90400507		(200.92)				(200.92)	4,804.33		30.15		4,834.48	4,633.56
1995 & 1999	Dry Hydrant Fund	Maintenance	MMF: 90100491		39,582.13	2,500.00			42,082.13	5,048.02		293.31		5,341.33	47,423.46
1993	Municipal Building Fund	New Buildings	MMF: 90900510		497,920.45	35,000.00		66,622.88	466,297.57	291,790.79		7,082.78		298,873.57	764,245.85
7/13/2012	Police Dept Service Fund	Services to Castle in the Clouds	MMF: 90600771		0.00	2,500.00			2,500.00	0.00		7.49		7.49	2,507.49
3/13/2002	Police Dept Communication Eqp Fund	Capital Reserve	MMF: 90200508		39,990.41	2,500.00		10,958.40	31,532.01	3,647.94		284.47		3,932.41	35,464.42
4/26/2011	Moultonborough Recreation	Recreation Fac	MMF: 90400772		22,348.94				22,346.94	137.67		147.30		284.97	22,631.91
3/22/2012	Human Services Fuel Assistance	Fuel assistance	MMF: 90100778		0.00	3,472.50		3,392.63	79.87	0.00		10.78		10.78	90.65
3/13/2002	Lee's Mill Fund	Maintenance Fund	MMF: 90000509		10,207.70	3,000.00			13,207.70	1,272.67		76.33		1,349.00	14,556.70
3/13/2002	Christmas Maintenance Fund	Maintenance Fund	MMF: 90600361		1,812.01				1,812.01	591.18		15.74		606.92	2,418.93
5/14/2009	Moultonborough Children's Christmas Fund	Special Fund	MMF: 90400531		24,232.86	1,749.73		2,000.00	23,982.59	1,056.42		651.23		1,707.65	25,690.24
1992	SAU # 45 School Building	Renovations & Buildings	MMF: 90600375		342,407.69				342,407.69	87,871.53				87,871.53	429,737.81
	SAU # 45 Special Education	Special Education	MMF: 90100373		39,747.71				39,747.71	14,979.66			534.13		54,622.53
6/27/1905	Town Property Acquisition	Purchase Town Property	MMF: 90300503		91,064.70				91,064.70	15,225.04		596.31		15,921.35	106,986.05
6/27/1905	Chele Environmental	Memorial	MMF: 90000364		14,517.42	100.00			14,617.42	1,052.20		392.61		1,444.81	16,062.23
6/27/1905	Miller Environmental Education	Memorial	MMF: 90700539		40,998.68	250.00		1,222.75	40,025.93	2,886.13		1,256.97		4,143.10	44,169.03
6/27/1905	Community Substance Abuse	Capital Reserve	MMF: 90500535		4,238.17	10,150.00		4,300.00	10,088.17	493.75		21.92		515.67	10,603.84
6/27/1905	Communications Technology	Capital Reserve	MMF: 90300536		112,128.00	22,500.00			134,628.00	2,716.08		760.76		3,476.84	138,104.84
9/27/1905	Personnel Liability	Capital Reserve	MMF: 90500540		72,020.00	14,500.00			86,520.00	1,739.10		488.63		2,227.73	88,747.73
12/29/2010	Milfoil Control Trust Fund	Special Fund	MMF: 90100542		46,427.21	211,642.50		219,433.10	38,636.61	395.53		284.79		680.32	39,316.93
7/13/2012	Fire Dept Service Fund	Services to Castle in the Clouds	MMF: 90100537		0.00	2,500.00			2,500.00	0.00		7.49		7.49	2,507.49
					0.00			0.00	0.00					0.00	0.00
11/21/2011	Special Education II	Special Education	MMF: 90500776		175,000.00	150,000.00		125,000.00	200,000.00	174.07		1,493.80		1,667.87	201,667.87
11/21/2011	Community Senior Center Fund	Capital Reserve	MMF: 90300777		76,282.42			24,828.19	51,454.23	48.25		640.72		688.97	52,143.20
					0.00				0.00						0.00
TRUST FUND TOTALS					2,323,077.84	773,094.53	0.00	652,106.24	2,444,066.13	666,405.16	0.00	24,626.91	1,489.20	689,542.87	3,133,310.43

Note 1: School Building Interest was transferred to School Building and Grounds Fund

Note 2: Combining of the Highway Fund, Highway Fund II and RR Park/Waste Management Fund

Note 3: Interest to Special Education II Fund

**Report of The Common Trust Fund Investments of The Town of MOULTONBOROUGH, N.H. for Year Ending on DECEMBER 31, 2012**  
**MS-10**

***HOW INVESTED***		***PRINCIPAL***						INCOME				GRAND TOTAL
NUMBER OF SHARES	DESCRIPTION OF INVESTMENT	ADDITIONS						BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	PRINCIPAL & INCOME END OF YEAR
		BALANCE BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR					
	Principal Trust (Library); Meredith Village Savings Bank 90800505	81,147.68	600.00	0.00	0.00	0.00	81,747.68	9,297.35	590.04	806.97	9,080.42	90,828.10
	Accumulated Trust (Cemetery); Meredith Village Savings Bank 90900366	8,211.74	0.00	0.00	0.00		8,211.74	8,297.37	107.23	148.10	8,256.50	16,468.24
	<b>TOTAL</b>	<b>89,359.42</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89,959.42</b>	<b>17,594.72</b>	<b>697.27</b>	<b>955.07</b>	<b>17,336.92</b>	<b>107,296.34</b>

# Report of The Cemetery Common Trust Fund of The Town of MOULTONBOROUGH, N.H. on DECEMBER 31, 2012

PRINCIPAL														INCOME			
DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITH-DRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	%	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME		
5/28/1954	Adams, Hannah	Cemetery	Common Trust	3.54%	\$ 350.00				350.00	463.93	4.66%	241.96	6.90	698.98	\$ 1,048.98		
1/4/1983	Banfield, Edith & Mark	Cemetery	Common Trust	3.03%	\$ 300.00				300.00	84.75	2.20%	2.36	3.26	83.85	\$ 383.85		
	Bean, Josiah N.	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	74.95	1.00%	1.07	1.48	74.54	\$ 174.54		
4/22/1960	Beede, D. Earle	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	43.12	0.82%	0.88	1.21	42.78	\$ 142.78		
8/29/1962	Berry, Loran	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	49.48	0.86%	0.92	1.27	49.13	\$ 149.13		
1/4/1945	Bickford, E. S.	Cemetery	Common Trust	10.10%	\$ 1,000.00				1,000.00	787.76	10.24%	10.98	15.17	783.57	\$ 1,783.57		
12/29/1953	Clement, David & Freeman	Cemetery	Common Trust	3.03%	\$ 300.00				300.00	199.39	2.86%	3.07	4.24	198.22	\$ 498.22		
6/18/1990	Cuff, Thomas	Cemetery	Common Trust	3.03%	\$ 300.00				300.00	65.65	2.09%	2.25	3.10	64.79	\$ 364.79		
8/24/1988	Curtis, William H.	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	41.65	1.38%	1.48	2.05	41.08	\$ 241.08		
10/30/1944	Davis, Cora & J. R.	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	149.91	2.00%	2.15	2.97	149.09	\$ 349.09		
10/8/1956	Edwards, John, Fred, Sopie	Cemetery	Common Trust	3.03%	\$ 300.00				300.00	180.29	2.75%	2.95	4.07	179.16	\$ 479.16		
2/1/1954	Glines, Peavey	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	130.81	1.89%	2.03	2.81	130.03	\$ 330.03		
8/8/1930	Graves, Jennie L.	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	74.95	1.00%	1.07	1.48	74.54	\$ 174.54		
6/5/1929	Green, Addie	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	74.95	1.00%	1.07	1.48	74.54	\$ 174.54		
7/8/1957	Green, Ralph E. & Wilbur S.	Cemetery	Common Trust	5.05%	\$ 500.00				500.00	349.29	4.86%	5.22	7.20	347.30	\$ 847.30		
5/31/1957	Hartjen, Helen K.	Cemetery	Common Trust	3.03%	\$ 300.00				300.00	180.29	2.75%	2.95	4.07	179.16	\$ 479.16		
1/1/1925	Hutchins, Rosetta	Cemetery	Common Trust	0.51%	\$ 50.00				50.00	43.85	0.54%	0.58	0.80	43.63	\$ 93.63		
11/1/1929	Jacard, Stephen	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	156.28	2.04%	2.19	3.02	155.44	\$ 355.44		
2/23/1981	Kelley, Phineas	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	60.75	1.49%	1.60	2.21	60.14	\$ 260.14		
11/13/1957	Lee, John M. & George E.	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	55.85	0.89%	0.96	1.32	55.48	\$ 155.48		
03/14/1893	Lee, William E.	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	188.12	2.22%	2.38	3.29	187.21	\$ 387.21		
7/30/1937	Mason Cemetery Trust	Cemetery	Common Trust	0.62%	\$ 61.37				61.37	43.68	0.60%	0.65	0.89	43.44	\$ 104.81		
7/1/1961	Mayo, Katherine	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	49.48	0.86%	0.92	1.27	49.13	\$ 149.13		
5/23/1929	Moulton, Sarah S.	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	74.95	1.00%	1.07	1.48	74.54	\$ 174.54		
	Perkins, Lillie V.	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	149.91	2.00%	2.15	2.97	149.09	\$ 349.09		
1/4/1945	Red Hill Cemetery	Cemetery	Common Trust	2.64%	\$ 261.00				261.00	225.43	2.79%	2.99	4.13	224.30	\$ 485.30		
4/16/1947	Richardson, Anna	Cemetery	Common Trust	0.51%	\$ 50.00				50.00	37.48	0.50%	0.54	0.74	37.27	\$ 87.27		
3/18/1904	Richardson, Orlando	Cemetery	Common Trust	0.51%	\$ 50.00				50.00	43.85	0.54%	0.58	0.80	43.63	\$ 93.63		
4/30/1926	Rollins, John A.	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	87.69	1.08%	1.15	1.59	87.25	\$ 187.25		
4/12/1935	Sibley, Lewis A.	Cemetery	Common Trust	4.04%	\$ 400.00				400.00	312.55	4.08%	4.38	6.04	310.88	\$ 710.88		
12/18/1918	Sinclair, Sarah	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	74.95	1.00%	1.07	1.48	74.54	\$ 174.54		
1/18/1954	Smith, Florence	Cemetery	Common Trust	5.05%	\$ 500.00				500.00	330.19	4.76%	5.10	7.04	328.24	\$ 828.24		
9/2/1903	Smith, Joseph	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	87.69	1.08%	1.15	1.59	87.25	\$ 187.25		
6/3/1934	Smith, William	Cemetery	Common Trust	2.53%	\$ 250.00				250.00	174.65	2.43%	2.61	3.60	173.65	\$ 423.65		
8/17/1979	Stubbs, Marion E.	Cemetery	Common Trust	10.10%	\$ 1,000.00				1,000.00	290.99	7.39%	7.93	10.95	287.97	\$ 1,287.97		
9/30/1935	Sturtevant, Hosea Jr. & Richard	Cemetery	Common Trust	3.03%	\$ 300.00				300.00	167.55	2.68%	2.87	3.97	166.45	\$ 466.45		
03/14/1893	Sturtevant, Richard	Cemetery	Common Trust	4.04%	\$ 400.00				400.00	312.55	4.08%	4.38	6.04	310.88	\$ 710.88		
11/24/1931	Sturtevant, Sarah E.	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	74.95	1.00%	1.07	1.48	74.54	\$ 174.54		
7/29/1916	Veasey, Addie	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	62.22	0.93%	1.00	1.38	61.84	\$ 161.84		
12/5/1952	Wallis, Annie	Cemetery	Common Trust	1.01%	\$ 100.00				100.00	68.59	0.97%	1.04	1.43	68.19	\$ 168.19		
1/4/1945	Weston, William. H.	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	156.28	2.04%	2.19	3.02	155.44	\$ 355.44		
10/14/1930	Wiggins, Alice R.	Cemetery	Common Trust	2.02%	\$ 200.00				200.00	156.28	2.04%	2.19	3.02	155.44	\$ 355.44		
4/12/1937	World War Memorial Plot	Cemetery	Common Trust	0.25%	\$ 25.00				25.00	18.74	0.25%	0.27	0.37	18.64	\$ 43.64		
GRAND TOTALS					\$ 9,897.37				9,897.37	7,560.31	100.00%	107.23	148.10	7,519.44	\$ 16,468.24		

# Report of The Library Common Trust Fund of The Town of MOULTONBOROUGH, N.H. on DECEMBER 31, 2012

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	PRINCIPAL					INCOME					GRAND TOTAL OF PRINCIPAL & INCOME
					BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	
12/26/2000	Altman, Maria	Library	Common Trust	1.41%	1,125.00				1,125.00	234.65	1.52%	8.98	12.28	231.35	1,356.35
1/1/1985	Bagdasarian, Elena	Library	Common Trust	0.12%	100.00				100.00	22.05	0.14%	0.81	1.10	21.75	121.75
5/24/1989	Behr, Isabelle A.	Library	Common Trust	0.84%	675.00				675.00	144.37	0.92%	5.41	7.40	142.38	817.38
3/2/1993	Bennett, Norman	Library	Common Trust	0.03%	25.00				25.00	3.65	0.03%	0.19	0.26	3.58	28.58
1/1/1986	Brown, Evelyn	Library	Common Trust	0.31%	250.00				250.00	55.13	0.34%	2.02	2.76	54.39	304.39
5/31/1986	Carson, Robert M.	Library	Common Trust	1.22%	975.00				975.00	201.57	1.32%	7.77	10.63	198.72	1,173.72
2/1/1991	Chesley, Myron	Library	Common Trust	3.47%	2,780.00	100.00			2,880.00	413.43	3.57%	21.09	28.84	405.68	3,285.68
5/19/1994	Clifford, Mary E.	Library	Common Trust	1.25%	1,000.00				1,000.00	202.61	1.35%	7.94	10.86	199.69	1,199.69
11/23/1987	Coyne, John V.	Library	Common Trust	0.67%	540.00				540.00	111.92	0.73%	4.31	5.89	110.33	650.33
9/28/1987	Davenport, Mildred	Library	Common Trust	0.31%	245.00				245.00	54.92	0.34%	1.98	2.71	54.19	299.19
5/9/1989	Davis, Fred E.	Library	Common Trust	0.53%	425.00				425.00	89.24	0.58%	3.40	4.64	87.99	512.99
3/2/1993	Dunlap, John F.	Library	Common Trust	0.37%	295.00				295.00	57.00	0.39%	2.32	3.18	56.14	351.14
1/14/1978	Farnham, Hebert	Library	Common Trust	0.15%	120.55				120.55	22.91	0.16%	0.95	1.30	22.56	143.11
7/11/1989	Foss, M. Verna	Library	Common Trust	0.32%	255.00				255.00	55.33	0.35%	2.05	2.80	54.58	309.58
2/1/1965	French, George B.	Library	Common Trust	0.12%	100.00				100.00	22.05	0.14%	0.81	1.10	21.75	121.75
6/12/1937	French, Martha	Library	Common Trust	4.38%	3,510.25				3,510.25	727.48	4.74%	27.99	38.28	717.19	4,227.44
9/1/1989	Frye, Clarence H.	Library	Common Trust	0.59%	475.00				475.00	100.27	0.64%	3.80	5.20	98.87	573.87
7/1/1988	Hadam, J.F.	Library	Common Trust	3.87%	3,100.00				3,100.00	638.85	4.18%	24.69	33.77	629.77	3,729.77
9/27/2002	Hare, Madeleine H.	Library	Common Trust	1.50%	1,200.00				1,200.00	49.88	1.40%	8.25	11.29	46.85	1,246.85
1/31/1984	Hatch, Mildred	Library	Common Trust	0.24%	195.00				195.00	43.89	0.27%	1.58	2.16	43.31	238.31
5/11/1992	Horan, Cynthia C.	Library	Common Trust	0.32%	255.00				255.00	55.33	0.35%	2.05	2.80	54.58	309.58
4/28/1998	Learned, Kathryn Morris	Library	Common Trust	33.13%	26,524.28				26,524.28	3,302.12	33.38%	196.98	269.39	3,229.70	29,753.98
3/2/1993	Lincoln, Barbara	Library	Common Trust	0.07%	60.00				60.00	11.44	0.08%	0.47	0.65	11.27	71.27
10/26/1981	Locke, Sherman S.	Library	Common Trust	0.25%	200.00				200.00	44.10	0.27%	1.61	2.20	43.51	243.51
5/19/1994	MacKinnon, Janet L.	Library	Common Trust	1.25%	1,000.00				1,000.00	202.61	1.35%	7.94	10.86	199.69	1,199.69
8/6/1992	MacPhail, Barbara M.	Library	Common Trust	0.50%	400.00				400.00	106.10	0.57%	3.34	4.57	104.87	504.87
4/22/1969	Martin, Captain Steven	Library	Common Trust	0.89%	713.00				713.00	135.72	0.95%	5.61	7.67	133.66	846.66
2/24/1989	May, John W.	Library	Common Trust	0.86%	690.00				690.00	136.05	0.92%	5.46	7.46	134.04	824.04
6/2/2010	Moultonborough Grange	Library	Common Trust	0.21%	167.77				167.77	16.77	0.19%	1.11	1.52	(0.41)	167.36
9/27/1980	Moultonborough Library Memorial	Library	Common Trust	1.53%	1,223.35				1,223.35	218.29	1.61%	9.52	13.02	214.79	1,438.14
1/1/1986	Munroe, Harold H.	Library	Common Trust	0.47%	375.00				375.00	78.22	0.51%	2.99	4.09	77.12	452.12
1/1/1987	Paterson, G.H.	Library	Common Trust	0.62%	500.00				500.00	92.36	0.66%	3.91	5.35	90.92	590.92
3/18/1991	Plaisted, Richard & Arelene	Library	Common Trust	0.06%	50.00				50.00	19.97	0.08%	0.46	0.63	19.80	69.80
7/31/2003	Plaisted, Dorothy E.	Library	Common Trust	1.37%	1,100.00				1,100.00	45.72	1.28%	7.57	10.35	42.94	1,142.94
12/26/2000	Rand, Jeanne	Library	Common Trust	7.36%	5,890.00	500.00			6,390.00	354.09	6.99%	41.24	56.40	338.93	6,728.93
2/27/1992	Reiner, John & Martha	Library	Common Trust	12.49%	10,000.00				10,000.00	2,061.96	13.50%	79.66	108.94	2,032.67	12,032.67
9/10/1988	Richards, Anne H. & George D.	Library	Common Trust	2.33%	1,868.21				1,868.21	381.87	2.52%	14.86	20.32	376.40	2,244.61
1/14/1978	Richmond, Mary B.	Library	Common Trust	0.15%	120.55				120.55	22.91	0.16%	0.95	1.30	22.56	143.11
9/22/1990	Schmidt, Julia	Library	Common Trust	1.02%	820.00	25.00			845.00	147.67	1.08%	6.39	8.74	145.32	990.32
8/28/1986	Scofield, Stephen	Library	Common Trust	0.16%	125.00				125.00	23.09	0.17%	0.98	1.34	22.73	147.73
6/29/1990	Severance, Katherine M.	Library	Common Trust	0.37%	300.00				300.00	66.15	0.41%	2.42	3.31	65.26	365.26
5/27/2011	Shay, Daniel J.	Library	Common Trust	0.00%	0.00	470.00			470.00		0.00%	0.00	0	0.00	470.00
8/27/2003	Smart, Leonard M.	Library	Common Trust	1.42%	1,140.00				1,140.00	47.39	1.33%	7.84	10.72	44.50	1,184.50
12/3/2003	Sobel, Jesse & Gertrude	Library	Common Trust	0.25%	200.00				200.00	8.31	0.23%	1.38	1.88	7.81	207.81
12/20/2006	Swedberg, Jack	Library	Common Trust	1.79%	1,430.00				1,430.00	25.87	1.63%	9.61	13.15	22.33	1,452.33
3/2/1993	Taylor, Adele V.	Library	Common Trust	4.53%	3,624.79				3,624.79	308.83	4.40%	25.98	35.53	299.28	3,924.07
1/14/1978	Thompson, Jessie G.	Library	Common Trust	0.15%	120.55				120.55	22.91	0.16%	0.95	1.30	22.56	143.11
5/18/2007	Thurston Memorial	Library	Common Trust	0.56%	450.00				450.00	(0.00)	0.50%	2.97	4.06	(1.10)	448.90
1/1/1987	Vapji, Josephine V.	Library	Common Trust	1.14%	915.00				915.00	190.13	1.24%	7.30	9.98	187.45	1,102.45
5/1/1974	Visser, June	Library	Common Trust	0.97%	779.38				779.38	157.66	1.05%	6.19	8.46	155.38	934.76
1/31/1984	Wakefield, Willis & Leah	Library	Common Trust	1.24%	990.00				990.00	202.20	1.33%	7.87	10.77	199.30	1,189.30
8/15/1992	Walker, Donald L.	Library	Common Trust	0.19%	150.00				150.00	33.08	0.20%	1.21	1.65	32.63	182.63
1/31/1984	Wiggins, Dorita	Library	Common Trust	0.47%	380.00				380.00	78.42	0.51%	3.03	4.14	77.31	457.31
7/10/2007	undesignated	Library	Common Trust	0.12%	100.00				100.00	(0.04)	0.11%	0.66	0.90	(0.28)	99.72
				100.00%	80,052.68	1,095.00			81,147.68	9,292.17	102.84%	590.04	806.97	9,075.24	90,828.10

NOTE: Individual "Income Percent" and Individual Income "During Year" are affected by rounding. Total Figures are accurate to the penny.

## **Office of Development Services Annual Report**

### **Land Use**

The Development Services Office serves the Town's land use Boards and Commissions, as well as serving as the primary point of contact for correspondence and applications for permitting for each of these public bodies. Customer service for all residents and property owners has been our number one goal this past year, whether it is in person, over the telephone or through the use of the website.

Another primary goal in 2012 was the development of the Town's on-line Geographic Information System (GIS) in a phased way. This Office will continue to develop a phased GIS to efficiently access a multitude of data layers, to use the GIS construct as a single-file document management system, to assist Town staff to become more efficient, to make better, more informed decisions, including graphic depictions, reports and analysis in order to serve the public better. We are working towards a Town mapping system that anyone may use in a variety of ways to serve your individual land use and mapping needs right from your own computer. To begin this process, a needs assessment was undertaken this past year that helped identify map and data layers to be added as part of the Five Year GIS Development Plan. Support is provided to the Planning Board, Zoning Board of Adjustment, Conservation Commission, Heritage Commission, Capital Improvement Program Committee and Master Plan Implementation Committee, as well as subcommittees of the Board of Selectmen, such as the Highway Safety Committee on an as-needed basis. Consisting of the Town Planner, Code Enforcement/Health Officer and the Administrative Assistant, the Office provides assistance and service to citizens and landowners in the areas of land use, development, permitting, health and code issues and assistance with questions and requests for information.

It is the mission of this Office to facilitate the process of determining the Town's long-range community goals and advocate the implementation of these goals once they are established with particular emphasis on balancing community vitality with the preservation of the unique character embodied here; to serve the public as a source of information and data about the community; to develop and fairly administer regulatory processes that apply to development and construction with an emphasis on assisting the public, and to provide expertise for special projects with emphasis on GIS, contextual development, and Master Plan goals.

### **The major responsibilities of this Office are:**

- Update, maintain and implement the Town's Master Plan
- Maintain and administer the approval process for development and subdivision of land
- Staff the Planning Board, Conservation Commission, Zoning Board of Adjustment and SelectBoard (as needed) for their respective land use and planning and development issues
- Staff the Capital Improvements Program Committee and Master Plan Implementation Committee
- Maintain land use records in hard copy and electronic format
- Serve as an information source on the Town and development process for the public, Town staff and applicants
- Represent the Town on regional and state committees and projects (as needed)
- Conduct research and grant writing
- Conduct special projects as assigned by the SelectBoard and Town Administrator or any of the Town's Boards, Commissions and Committees
- Plan, develop, implement, coordinate and maintain the Town's Geographic Information System

Support services include staff support at meetings, preparation of the Board's meeting agendas, schedules and minutes, Public Notices, processing and review of applications for permits, grant writing, web site maintenance for each Board or Commission, and drafting Notices of Decision. Also, work products include critical review and periodic updating of all land use ordinances and regulations along with the drafting of well-considered amendment language, among other duties. The Office also conducts research, prepares reports and presentations to the various Town Boards and Commissions, and administers the terms of permit approvals and processes code enforcement violations to compliance through the use of a new formal procedure with forms.

This year, Development Services assisted the Planning Board and ZBA with preparing formal plan reviews, staff memoranda, and Notices of Decision for 47 completed applications, which are 6 more than last year. Additional assistance was provided to the Conservation Commission, Heritage Commission, Capital Improvements Program Committee, and the Board of Selectmen.

The data below represents the type of application and number of each processed during the past year:

Planning Board Activities:

11	Site plan applications with one conditional use permit as part of one site review
7	Subdivisions
5	Lot line adjustments
5	Voluntary mergers
3	Restorations of involuntary mergers
<b>31</b>	<b>Total applications</b> (There were 18 Total in 2011, which nearly doubles land use application activity in 2012)

Zoning Board of Adjustment activities:

15	Variance requests
1	Variance application withdrawn
3	Special exception requests
1	Appeal of an administrative decision
1	Request for rehearing
<b>21</b>	<b>Total applications</b> (There were 20 Total in 2011, which is the approximately the same activity as last year)

The Technical Review Committee held seven meetings.

The Planning Board's two year program to clarify, correct and modernize the Zoning Ordinance and land use regulations required extensive staff time. This effort came to a close this past year with six zoning amendments for the coming Town Meeting, in addition to the six (6) Zoning Ordinance Amendments passed during the 2012 Town meeting. A Village Vision Charrette (listening, researching and fast development of concept plans by volunteer professionals from Plan NH) was conducted in July, with the final report submitted in November to the Planning Board and Heritage Commission appeared to ignite strong interest in the community for vision planning. The Planning Board, Master Plan Implementation Committee and Town Planner all reviewed up-to-date measurable goal/task metrics for the current Master Plan that has led to a strong recommendation that we begin preparation of a new Master Plan. They are committed to beginning the next Master Plan process with a comprehensive Speak Out Moultonborough series in 2013 comprised of listening sessions for developing the vision, land use and transportation sections of the Plan.

I want to thank the Office staff and all Board and Committee members for their dedication, perseverance and hard work this past year; many positive steps towards efficiency and service have been tackled and accomplished.

### **Code Enforcement/Health**

Building permits were relatively stable with a decrease of ten from last year, and single family dwelling permits down by five, however the overall size of individual projects has been much larger. Electrical, Plumbing, Mechanical and other permits saw a big increase, again due to the larger projects. Total permits were up 116 from last year for a total of 630. Construction value was up by \$667,419 over last year.

I would like property owners to be aware that there are changes being proposed for the Zoning Ordinance this year that may affect your project, so please review the ordinance carefully before planning your project.

We continue to scan all of the building permits and associated paper work for upload into our electronic files and keep a comprehensive land use and building work book for tracking and scheduling purposes.

#### **Code enforcement violations were tracked in 2012 and reflect the following:**

- 34 Complaints.
- 17 Complaints are closed and now in compliance. Please note that for the year there have been 35 closed-in compliance code enforcement violations.
- 16 Complaints are open-in progress or with schedules of compliance in place.
  - 1 In court.
  - 1 Being prepared for court.
  - 2 Pending cease-and-desist orders.
  - 6 Violation allegations are awaiting inspection/initial determination. (Totals were not compiled last year.)

As the Health Officer, I reviewed 46 septic designs, forwarding them to the NH Department of Environmental Services for their review and approval.

#### **The table presented below indicates the building permits we issued and the total declared construction value for each category:**

25	Single Family	\$7,174,722
83	Alterations & Additions	6,162,330
15	Garages	872,500
29	Sheds	94,333
36	Decks	526,244
2	Barns	175,000
3	Pole Barns	5,500
1	Fire Damage	95,000
2	Foundations	50,000
2	Antenna	2,000
1	Pool	40,000
1	R.V.	10,000
1	Outdoor Kitchen	250,000
1	Boathouse (remodel)	79,675
2	Gazebo	13,000
2	Docks	27,000
1	Dog Kennel	9,000
1	Outdoor Boiler	16,000
1	Carport	2,500
1	Chimney	1,500
<b>210</b>	<b>Total Building Permits</b>	<b>\$15,606,304</b>

## Other Permits

142	Electrical permits
81	Mechanical
74	Plumbing
23	Oil
27	Gas
27	Signs
46	Septic
<b>420</b>	<b>Total other permits</b>

**630 Total permits**

Respectively submitted,  
Bruce W. Woodruff, Town Planner  
Donald Cahoon, Code Enforcement/Health Officer  
Bonnie Whitney, Administrative Assistant

## Planning Board Report



The Planning Board has review and approval authority over most land use changes; adjustments of Lot lines including subdivisions; and applications for Subdivision Approval, Site Plan Review, Conditional Use Permits and other similar issues relating to land use in the Town of Moultonborough under NH RSA's 672-678. The Board consists of six (6) elected members, one (1) representative from the Board of Selectmen, and currently three (3) Alternate members. The Board meets regularly on the second and fourth Wednesday of each month with work sessions on the fifth Wednesday, if applicable.

In 2012 the Planning Board met twenty-three (23) times for regular meetings and three (3) times for Work Sessions; held two (2) Public Hearings and cancelled one (1) meeting due to the Christmas Holiday. The majority of requests this year were for Site Plan Reviews (10). Subdivision activity resulted in a net of nine (9) newly created lots after accounting for mergers of pre-existing lots.

The following is a breakdown of Planning Board activity for 2012:

Site Plan Review	10
Site Plan Amendment	1
Major Subdivision	4
Minor Subdivision	3
Boundary Line Adjustment	5
Conditional Use Permit	1
Voluntary Merger of Pre-Existing Lots	4
Restoration of Involuntary Merged Lots	3
<b>Total</b>	<b>31</b>



At Town Meeting in 2012, the Board presented six (6) proposed ordinance amendments. Voters approved all six amendments. These included: amending Zoning Ordinance Article V, Signs, in its entirety to reformat and rearrange the text logically for readability with no new wording or intent; amending Zoning Ordinance Article V, Signs, by adding a new Section, entitled, “Purpose and Intent” after the first paragraph that clarifies the reasons for and functions of the sign regulations; creating a new Article XV, Definitions that consolidate existing terms currently used throughout the entire document into one place for ease of use, and adding guidance for interpretation of terms; amending Zoning Ordinance Article XV, Definitions (if so created by Article 3 above) by adding a new section, entitled, General Definitions that would add generally accepted zoning and land use terms to the zoning text for clarity of interpretation; and amending Zoning Ordinance Article VI (F)(2) adding language to the existing table that defines a 50 ft. setback for front, side and rear for commercial structures in the Residential/Agriculture zoning district; (F)(2)a, adding a new Conditional Use Permit that would allow reduction of the required 25 ft. vegetative buffer between the building and roadway within the front setback for sufficient cause; and (F)(3), adding back the Residential/Agriculture zone to the 50% lot coverage maximum requirement as it had been prior to the change approved during the 2011 Town Meeting. This last amendment corrected an oversight that allowed commercial use lot coverage with no upper limit and no setback requirement in the Residential/Agriculture zone. Finally, Zoning Ordinance Article VIII, Flood Plain Development, was amended by adding language needed for compliance with the National Flood Insurance Program (NFIP) regulations as recommended in a compliance review. This action was required to ensure the Town remains enrolled in the program.

A Citizen’s Petition Zoning Amendment Article that proposed to eliminate Special Exceptions for commercial uses in the Residential/Agricultural Zone failed at Town Meeting.

The Planning Board and staff tackled an ambitious work plan this year including a major review of our zoning ordinance. Our membership displayed a diversity of viewpoints, but with a goal of focusing on issues where we could reach a broad consensus, we accomplished the development of several recommended changes to the ordinance that will be presented to voters at the 2013 Town Meeting for their approval.

As Chairman, I thank each member of the Board for their hard work and service to the community. And I also express strong gratitude to the outstanding Town staff that supports the planning function: Town Planner Bruce Woodruff; Administrative Assistant Bonnie Whitney; and Code Enforcement Officer Don Cahoon.

Respectfully submitted,  
Thomas A. Howard, Chair (2014)

Members: Peter Jensen, Vice Chair (2015)  
Josh Bartlett (2013)  
Judy Ryerson (2014)  
Chris Maroun (2013)  
Paul Punterieri (2015)  
Ed Charest (Selectmen’s Rep.)  
Russ Wakefield (Selectmen’s Rep.)

Alternates: Keith Nelson  
Betsey Patten (Selectmen’s Rep. Alternate)  
R. Natt King  
Robert Goffredo

## Zoning Board of Adjustment Report

The Zoning Board of Adjustment functions as a quasi-judicial authority in the Town of Moultonborough under RSA's 672-677, and hears applications for Variances, Special Exceptions and other appeal issues relating to the Town's Zoning Ordinance or administrative decisions made by zoning and land use staff. The Board consists of five (5) Full Members and two (2) Alternate Members. The Board meets regularly on the first and third Wednesday of each month with an occasional cancellation due to activity levels.

The following report is based on the Boards activity for 2012. This year the board met seventeen (17) times for regular meetings; seven (7) times meetings were cancelled due to a lack of new applications.

The following is a breakdown of the Board's activity for 2012:

Approved Applications:

Special Exception	2
Special Exception – Commercial Use      Amendment	1
Variance	13

Denied Applications:

Appeal from an Administrative Decision	1
Request for Rehearing	1
Variance	2

Variance – Application withdrawn by applicant	1
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<b>Total Hearings</b>	<b>21</b>
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The overall level of ZBA involvement in Moultonborough's development increased slightly over 2011.

This year the Board took time to review and update its standard operating procedures and operating policies.

As your Chairman, I would like to take this opportunity to thank each of our full and alternate members for their dutiful attendance and service to the community. As volunteers, they represent the very best in the spirit of municipal service and are frequently called upon to make the difficult, unpopular, and often thankless decisions that help shape the Town we all live in. I would especially like to thank Town staff for their professional assistance to the Board in preparing for meetings and providing background and research information when called upon.

Respectively submitted,  
Robert H. Stephens, Chairman

Members:	Russ Nolin	Ken Bickford	Alternates:	Jerry Hopkins
	Joseph Crowe	Robert Zewski		Natt King

Town Planner: Bruce W. Woodruff

Administrative Assistant: Bonnie Whitney

## Conservation Commission Report

The Conservation Commission is an appointed, volunteer body committed to the proper utilization and protection of the natural resources and for the protection of watershed resources for the Town of Moultonborough. The Commission is an advisory body and may offer advice on conservation matters to state and local agencies and boards. The Commission currently consists of five (5) Full Members and two (2) Alternate Members. The Commission typically meets on the first Monday of each month.

A portion of the Conservation Commission's time is spent reviewing and commenting upon projects that will affect the natural resources of the Town. The Commission reviews subdivision and site plan applications and submits comments to the Planning Board as requested. The Commission also reviews and comments upon wetland permit applications submitted to the State's Department of Environmental Services. During 2012, there were 52 applications reviewed and forwarded to the NHDES for various projects within Moultonborough and 11 comments submitted to the Planning Board. The breakdown of permits is as follows: Standard Dredge and Fill Permit (SD&F): -13, Minimum Impact Expedited Permit (MIE): -18, Permit By Notification (PBN): -21. Also 5 complaints were investigated.

This year the Commission

- Continued support for the Milfoil Committee.
- Began to develop a Wildlife Action Plan with the assistance of UNH consultants for the Taking Action for Wildlife Community Assistance Program to determine critical habitat areas that support wildlife and identify wildlife corridors
- Submitted a Lake Winnepesaukee Sub Watershed Grant with the Lakes Region Planning Commission to study and develop implementation measures for improving water quality at the Balmoral/Suissevale/States Landing site
- Submitted a list of Conservation Commission data layers for the town GIS Mapping Plan database
- Consulted with town officials on the Transfer Station clean-up
- Supported the Town Library in lecture series regarding Conservation Lands in Moultonborough
- Continued the measurement of the amount of phosphorus in Moultonborough waters and educated the public about the levels. The Commission accomplished this through the use of satellite imagery and a volunteer water sampling program.
- Reviewed a number of land parcels to determine their conservation value to the town and its citizens.
- Monitored Conservation Commission held and some town land parcels.
- Coordinated with the Sandwich Conservation Commission to measure flow rates, percentage of phosphates and nitrogen and turbidity in a stream that runs from Sandwich into Moultonborough

As the Chair of the Commission, I would like to once again thank the individual members of the Commission for their dedicated service and commitment to protecting the town's natural resources and endeavoring to expand the local role of the Commission to better serve this purpose. In particular I would like to thank Paul Stinson, who resigned this past year, for his years of service to the Commission.

Respectfully submitted,  
Marie Samaha, Chairman

Members:	Marie Samaha	Herb Farnham
	Robert Patenaude	Bill Gassman
	Peter Jensen	
Alternates:	Ed Harrington	John Oliver

## Moultonborough Heritage Commission Annual Report



Established in March 2009, the Heritage Commission works toward the proper recognition, use, and protection of significant historical and cultural resources in the Town of Moultonborough. In 2012, as per goals outlined in the Master Plan update of 2008, the Commission focused attention on Moultonborough Village and its potential for revitalization. One visible renewal project was the repainting of the town-owned Moultonborough Town House (1834-35, National Register) and the Middle Neck School (c. 1900) in their historically accurate colors, work completed for the 4<sup>th</sup> of July by John Thompson (JLT Painting). The Commission applied for a Plan NH Community Charrette on behalf of the town, and this intensive planning exercise took place in late July. On July 20, after a tour of the project area with the visiting team of professionals, there were two public input or listening sessions and a community supper for all participants at the Lions Club, capably organized by Ed and Bev Charest. On July 21, the volunteer Plan NH team worked to develop recommendations and plans for village revitalization, and gave a preliminary presentation of its findings to the public. Meredith Village Savings Bank was the lead sponsor of the charrette event, which was also supported by a number of community businesses and organizations.

In 2012, the Heritage Commission partnered with the Moultonborough Historical Society to save and plan for the future of the historically significant Moultonborough Grange hall in the village, found to be in critical structural condition in early summer. Emergency stabilization of the Grange's failing roof system was completed in late October, thanks to numerous private donations and a grant from the Bald Peak Community Fund of the NH Charitable Foundation. The Commission successfully nominated the Grange to the NH Preservation Alliance 'Seven to Save' list for 2012, ensuring statewide recognition and visibility for the building, and completed the nomination process whereby the Grange hall was added to the NH State Register of Historic Places in October 2012. A grant from the NH Preservation Alliance culminated in a Grange building condition assessment report with preservation guidelines finalized by Bedard Preservation & Restoration LLC in December. Also in December, Plan NH team leader Roger Hawk returned to Moultonborough to present the 'Moultonborough Village Charrette: Yesterday, Today & Tomorrow' report. This report will provide much impetus to discussion of village revitalization strategies for years to come, and will be considered in future work plans and Master Plan updates.

Respectfully submitted,  
Cristina Ashjian, Chair

Jean Beadle, Secretary  
Mark Borrin (Alternate)  
Ed Charest (BoS Representative)

Norman E. Larson  
Bruce Worthen

## Master Plan Implementation Committee Report

The Master Plan Implementation Committee (MPIC) is charged by the Board of Selectmen to prepare and maintain an updated list of priority goals and tasks contained within the Master Plan's Implementation Chapter (Chapter X), and to monitor and report to the Board of Selectmen and the general public on the progress of Town Boards, Committees and Departments in completing the requested action items from the Master Plan. This progress is usually measured through the use of work plans that are based on the goals and tasks contained in the Master Plan and the progress each Board or Commission makes on an annual basis. The Committee's intent is to report these findings in correspondence to the Board of Selectmen, in the Annual Town Report, on the Town's web site, and through such other means as may be advisable. The Committee consists of seven (7) members and one (1) Ex-Officio, non-voting member. The voting members are representatives from the Board of Selectmen, Planning Board, Heritage Commission, School District, and a citizen at-large. The Committee has met quarterly during the past year, but additional meetings may be scheduled as needed.

The Committee, in its second full year, continued to review and monitor implementation tasks outlined in the Master Plan. The Committee has expanded its web page by including the Implementation Matrix and schedule, and continues to formalize communication and coordination with Boards and Commissions to ensure that the Town stays on track with the work prescribed in the Master Plan.

The Committee reports that as of the end of 2012, of the 151 listed short-term, medium-term, long-term and on-going goals and tasks outlined in the Implementation Matrix:

41	Completed, Addressed or Attempted
31	On-going Tasks
47	Not Started
13	Long-term slated to be deferred until after new Master Plan in place in 2015
10	On Planning Board Draft Work Plan for 2013
9	Underway
151	Total Chapter X Implementation Matrix Goals/Tasks

As the Chair of the Committee, I would like to thank the members of the MPIC for their service and commitment to ensuring that the Master Plan remains the task-driven plan for the Town's vision for itself into the future, and that there is a timely recommendation to begin the process to write a new Plan. The process of the charrette and its final report, coupled with the number of goals/tasks either completed, underway, on-going or scheduled on work plans has convinced the MPIC that a new Master Plan process should begin in 2013. The work of the Committee will regularly provide measurement of progress for assessment and benchmarking. Please continue to check the webpage for quarterly updates.

Respectively submitted,  
Tom Sawyer, Chairman

### Members:

Tom Sawyer, Chair (Business Owner)	
Joanne Coppinger, Former Clerk (Former Planning Bd. Rep.)	
Paul Punterieri, Clerk (Planning Board Rep.)	Betsey Patten (Board of Selectmen Rep.)
Bob Patenaude (ConCom Rep.)	Cristina Ashjian (Heritage Com. Rep.)
Rev. Paul O'Neil (Citizen At-Large)	Kathy Garry (SAU 45 Rep.)

Ex-Officio: Bruce W. Woodruff, Town Planner

## **Capital Improvement Program Committee Report**

The Capital Improvement Program Committee (CIPC) is an appointed, volunteer body created to review and recommend the method for orderly implementation and financing of a Capital Improvements Program in a manner which meets the needs of the town and minimizes fluctuations of the tax rate and the impact thereof on its taxpayers.

The Capital Improvements Program Committee was established pursuant to Warrant Article 10 of the March 14, 2009 Town Meeting. The Committee operates under at the framework of Chapter 674:5, 674:6 and 674:7 of the New Hampshire Revised Statutes Annotated (RSA's).

The committee is comprised of five (5) permanent members and two (2) alternates. Membership comes from representatives of the Advisory Budget Committee, the Board of Selectman, the Planning Board and four citizens of the town, as well as two Ex-Officio members of the Town Staff. The Committee meets regularly on a monthly basis, but may meet more frequently to carry out its duties.

In this third year of the CIPC's existence, the committee continued with an orderly review of the Town's capital needs. Working with Department Heads, Commissions, Boards and various members of the community, the process continues to improve. Department Heads have provided much improved cost and supporting documentation which allows the committee to provide better capital forecast options to the Board of Selectman. The CIPC continues to look at the prior year's capital spending and actual costs in an effort to provide the most accurate forecasts for upcoming years.

The final CIPC report for years 2013-2018 (6 year plan) was submitted to the Board of Selectman in September 2012 after review at two (2) public hearings and a draft review with the Board of Selectman.

The process continues to improve with much effort on the part of the Department Heads, Town Planner and many concerned citizens of our Town. As Chair, I would like to thank them and the CIPC for their dedication and commitment to the Town's fiscal well-being. I would also like to thank the Town Staff who continue to provide excellent work in support of the CIPC process. We are optimistic that this work will provide information that allows our Townspeople the information they need to support a manageable tax level for us all.

Respectfully submitted,  
Richard R. Brown, Chairman

Members:  
Peter Jensen  
Alan Ballard  
Joshua Bartlett  
Barbara Rando  
Jon Tolman  
Bruce W. Woodruff, Ex-Officio  
Heidi Davis, Ex-Officio

## **Milfoil Committee Report**

The Milfoil Committee was formed in 2009 by the Conservation Commission with the charge to develop and operate a program that would control milfoil infestation in Moultonborough waters. Success depends on continued long term support of residents and volunteers.

In 2010 we identified 430 acres of milfoil infestation severe enough for DES to recommend treatment with herbicide. We were able to treat 330 acres in the committee's first year. In 2010 we also initiated our Lake Hosts program providing education about the problem and a free boat inspection program to boaters at three of our public ramps. In 2010 we did not try to inventory the lower infestation areas instead targeting 2011 to begin tackling that effort.

In 2011 we used herbicide to treat 175 acres and DES certified divers pulled over 13,000 gallons of milfoil from lower density infested areas. These smaller infestations are scattered all over our shorefronts and though no one of them is large and/or dense enough to warrant herbicide treatment, combined they are more than enough to re-infest shoreline areas if left to their natural growth patterns. Divers used the town's new Diver Assisted Suction Harvesting (DASH) equipment for much of the work. The DASH equipment is co-owned with Wolfeboro and Tuftonboro who have joined in a pilot program to expand and coordinate efforts of milfoil control in the Lakes Region.

2011 was the first active year of Moultonborough's volunteer Weed Watcher program. The Weed Watcher volunteers were critical to our efforts of locating the low and moderate infestations that would then be treated by the Diver teams.

In 2011 the Lake Host program in Moultonborough performed over 2,500 inspections on boats and trailers at our three public ramps providing the boat owners with the latest information about how to prevent the inadvertent spread of exotic weeds.

The 2011-2012 winter was mild. It provided milfoil with an unusual set of conditions that enabled prolific growth in all parts of the state where it is a problem.

In 2012 we received about \$51,500 in State Grant assistance to help with our milfoil program. The heavy infestations requiring herbicide treatment amounted to a little under 80 acres. Dive teams removed over 15,000 gallons of milfoil from about 376 acres stretching along our Lake Winnepesaukee and Lees Pond shorelines. Following committee discussion and discussion with our diving vendor, we met with DES to discuss potential use of herbicide in the many difficult areas where milfoil was found growing between rocks, in hard clay, and in sand. This would minimize fund expenditures on divers for removing rocks or digging hard-packed clay and into sand before they can even get to the milfoil roots. We also discussed altering the herbicide delivery mechanism in areas where the flow or depth may have diminished potential effectiveness of herbicide treatments. DES has said they will work with us to improve efficiency of treatment in these difficult areas and has proposed some tested alternatives for the coming year for these areas.

Weed Watcher volunteers contributed a combined 58.5 8-hour days of effort to the milfoil program. Lake Host volunteers contributed about 80 9-hour days of effort to the milfoil program. Clerk-of-the-Works volunteers showed up almost every day of harvesting to dig through piles of wet and dirty milfoil to provide us with daily harvest yield information that is critical to helping us track progress.

The Committee currently consists of seven (7) Members and two (2) alternates. The Committee often meets twice a month.

As the Chair of the Milfoil Committee, I want to express thanks to each committee member. I also want to thank our volunteers for their tremendous service to our community. With their continued support we hope to achieve our goals of restoring Moultonborough's water resources to a quality close to what existed before milfoil was introduced years ago. Special thanks go to New Hampshire Lakes association, the Department of Environmental Services and to our Town Officials who have all provided support and assistance when asked.

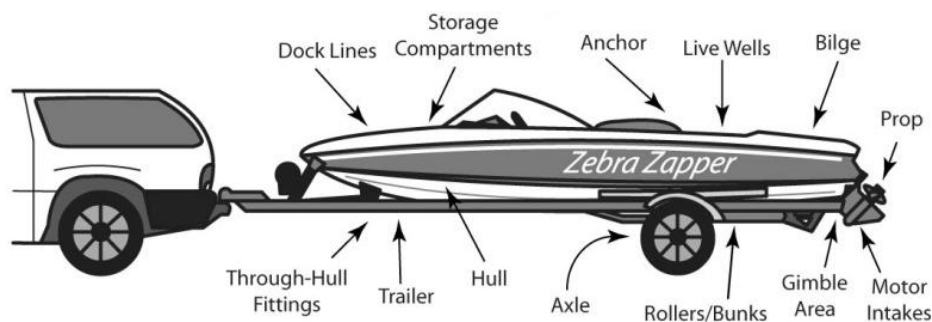
Finally, we owe a very special thank you to Al Hoch for his extended efforts to help the program succeed.

Respectively submitted,  
Peter Jensen, Chairman

Members:

Karin Nelson	Beverly Nelson
Brian Litcof	Allen Hoch
Peter Jensen	Ginny Gassman
Paul Daisy	Sue Connolly
Paul Ardito	

### **Before leaving and before launching ... Inspect Everything!**



### **Milfoil Joint Board – Towns of Moultonborough, Tuftonboro, Wolfeboro**

The second year of using the two Diver Assisted Suction Harvesting (DASH) units co-owned and co-shared by the three Lake Winnepesaukee watershed towns brought to light how challenging harvesting variable milfoil can be with our regional effort. The late fall and winter of 2011-2012 were unusually warm and those conditions were followed by an early spring with many warm and sunny days. The stage was set for an accelerated growth pattern of milfoil, not only in our local waters, but around the state in general during the summer months. The strategies used by Tuftonboro and Moultonborough focused on a two-fold approach of using DASH units and aquatic herbicide treatment to combat milfoil in their area waters. In heavily infested waters, the recognized approach is to treat with herbicides first and possibly retreat in the second year as needed, with subsequent follow-up in the future with DASH units to manage any re-growth of the plant.

Prior to the start of the 2012 harvesting season, some equipment changes were made to the DASH units to improve the efficiency and effectiveness of the units. New, larger sized screening was installed in the collection trays of both DASH units to aid in the flow of water exiting the tray due to screen clogging



during diving operations from algae and small particulate matter. Also, a smaller four cycle used gas engine was purchased for one of the units to replace an aging two cycle gas engine that showed signs of possible expensive repairs in the future.

Concurrently with getting the DASH units ready for the summer, our colleagues at the New Hampshire Lakes Association (NH LAKES) contracted with two certified milfoil dive contractors at the request of the towns. The certified milfoil dive contractors were hired to harvest milfoil in selected bays, coves and ponds in the northeastern end of the Lake Winnepesaukee watershed.

The Town of Moultonborough harvested over 15,000 gallons of milfoil after removing non-milfoil weed and sediment debris. The harvesting was done over a widely distributed area that spanned more than 376 acres stretching from the edge of the town's shoreline on the eastern banks of Moultonborough Bay all the way to the Blackkeys Cove on the western side of Moultonborough Neck. The town spent \$133,000 and administrative contracting fees with NH LAKES on 150 dive team days to accomplish this task. The Moultonborough Milfoil Committee's Weed Watcher volunteers played a key role in locating many infested areas previously unreported as well as alerting the dive teams to areas where re-growth was an issue.

In summarizing the Town of Wolfeboro's 2012 milfoil effort, a tri-town DASH harvested in Back Bay for 21 days, along with two days of diver hand pulling of milfoil in hard to reach areas in the bay. A total of 21,240 gallons of milfoil plants were removed from Back Bay at a cost of \$27,240. The removed milfoil was taken by town trucks to Spider Web Gardens for composting as a soil amendment to their fields. The Lake Wentworth Dive Team continued their milfoil abatement efforts in Crescent Lake and Lake Wentworth throughout the summer.

The Town of Tuftonboro used contract divers to harvest milfoil for 6 days in June and one day in October at a total cost of \$8,125. A tri-town DASH unit was utilized for 5 of the harvesting days. About 500 gallons of milfoil was removed from areas of light to medium density infestation off Chase and Farm Islands in 19 Mile Bay, at two locations in Winter Harbor, on the west side of Cow Island and around the docks at Lanes End Marina. Most of the harvesting took place in 19 Mile Bay. A follow-up survey in the fall showed minimal milfoil re-growth in areas that had been worked in June.

A great deal of credit is given to the many volunteers who gave of their time and talents to continue this project; and for their willingness to significantly help accomplish each town's goals. The NH LAKES and NH Department of Environmental Services staffs have once again been exemplary in their assistance to the Milfoil Joint Board and town milfoil committees. The residents of the three towns should take note of the effort put forth by the Milfoil Joint Board members and volunteers to protect our waters from this tenacious invasive milfoil plant.

Members of the Milfoil Joint Board from Moultonborough include: Carter Terenzini, clerk; Al Hoch, and Karin Nelson, alternate; Tuftonboro: Dan Duffy, Bill Marcussen, and Dan Williams, alternate; Wolfeboro: Linda Murray, Ken Marschner, and David Owen, alternate and Board Fiscal Agent.

Respectfully submitted,

*Kenneth W. Marschner*

Kenneth W. Marschner, Chairman

Milfoil Joint Board –Towns of Moultonborough, Tuftonboro, Wolfeboro

## **Town Assessor's Report**

As we start 2013, our federal government has managed to avert sending us over the fiscal cliff. The national real estate market seems to have turned the corner. Locally, we have continued to fare much better than many areas of the country. Although we still have foreclosures and bank sales, we continue to have fewer than other areas of the state. The "Lakes Region" and the Town of Moultonborough appear to have avoided the major declines in property values that have affected many areas of the country. The number of waterfront sales around Lake Winnepesaukee showed a twenty-five percent increase from 2011. The highest-priced sale in the area occurred here in Moultonborough; this unique Squam Lake property had a sale price of \$8.7 million.

The results of the Moultonborough 2012 overall statistical update of values show waterfront properties continue to hold their value, while non-waterfront properties continued to show a small decrease in value. Overall, property values town-wide decreased in value by less than one percent.

In 2012, we started a measure and list project in town to update the physical data for all properties. It is very important that we have the correct information on your property in order to have equitable assessments throughout town. Without the correct data, some taxpayers may be paying more than their share while others pay less.

We inspected close to one thousand properties in 2012, mostly around Squam Lake, Lake Kanasatka, Wakonda Pond and the First and Second Neck areas on Lake Winnepesaukee. This year we will start the measure and list on Long Island and continue north in the Winauke area and the southern part of Moultonborough Neck. The initial inspections will occur early in the year, with more intensive interior inspections planned for the summer months. If your property is in this area, the inspection team from Vision Government Solutions will request an interior inspection. If they are unable to complete an interior inspection, they will send out letters early in the summer requesting that you call and schedule an appointment for an interior inspection. Vision personnel drive marked vehicles; carry photo identification and also carry an introductory letter from the Town.

This year is also the year for the major valuation update in town. Vision personnel will review every property in town from the outside, looking at the property features as well as the site. We will also be looking at changes in neighborhood desirability due to housing stock, overall location and waterfront quality based on market activity during the last few years.

Please feel free to stop by our office if you have questions or concerns regarding your assessment, or exemption and credits. Our staff is always here to help in any way. We also have assessing information available on our website, [www.moultonboroughnh.gov](http://www.moultonboroughnh.gov).

Respectfully submitted,  
Gary J. Karp, Town Assessor

## Fire-Rescue & Emergency Services Department

In 2012 the Fire-Rescue and Emergency Services Department responded to 887 incidents, a 5% decrease from 2011, the busiest year in the history of the Department.

### 2012 Incident Summary

Fire, Other	1	Arcing, shorted electrical equipment	15
Building fire	8	Service call, other	29
Cooking fire, confined to container	1	Person(s) in distress, other	1
Chimney or flue fire	3	Lockout	2
Fuel oil burner fire/malfunction	1	Water problem, other	1
Passenger vehicle fire	1	Water or steam leak	2
Road freight/transport fire	1	Smoke/odor removal	2
Camper/RV fire	1	Public service assistance, other	7
Natural vegetation fire, other	3	Assist Police/governmental agency	3
Forest, woods or wildland fire	3	Police matter	2
Brush or grass fire	3	Public service	1
Dumpster or outside trash fire	1	Assist invalid	199
Rescue, EMS incident, other	1	Unauthorized burning	14
EMS call, excluding vehicle accident	336	Cover assignment, standby	5
Motor vehicle accidents with injuries	24	Good intent call	21
Motor vehicle accidents w/no injuries	16	Dispatched & cancelled en route	37
Search for person(s) in the water	1	No incident found upon arrival	2
Watercraft rescue	2	Authorized controlled burning	10
Rescue or EMS standby	1	Investigation of hazardous materials	4
Hazardous condition, other	1	False alarm	1
Gasoline/flammable liquid spill	6	Smoke detector malfunction	2
Gas leak (LPG)	1	Alarm system malfunction	33
Oil/combustible liquid spill	5	CO detector activation	9
Chemical spill/leak	1	Unintentional alarm activation	5
Carbon monoxide incident	8	Smoke detector activation, no fire	1
Electrical wiring/equipment incident	1	Detector activation, no fire	3
Power line down	12	Alarm system activation, no fire	5

2012 was a year of change for the Department. In March, the Department's rescue truck was removed from service due to the frame of the vehicle not being able to pass state inspection or be repaired. Through the efforts of the Department, the Board of Selectmen, the Advisory Budget Committee, Capital Improvement Plan Committee and the residents of Moultonborough; the Department was able to receive authorization from the voters at Town Meeting to fund the expedited replacement of the vehicle. The Department took delivery of the new truck just after the New Year. In the spring of 2012, the Department put into service the new fire boat, 15 Boat 1. The new fire boat is kept at Lee's Mills and features a 1,000 gallon per minute fire pump as well as the capacity for patient transport and a crew of 6 firefighters. The fire boat was used throughout the summer for several medical emergencies and assistance calls on the lake. In mid-November, it was requested to the scene at a fatal fire on Barber Pole Road for a water supply source and its deck gun capabilities. The fire boat performed as designed, flawlessly providing an uninterrupted water supply and providing the incident commander the ability to release manpower and equipment from the scene and return them to service.

2012 was an active training year for the Department. The availability of reimbursable funding from the Homeland Security Grant Program created opportunities for several firefighters to attend valuable training programs in Hazardous Materials and Technical Rescue skills at the NH Fire Academy. Six personnel attended training at the National Fire Academy in Emmitsburg, Maryland. Personnel attended classes on Training Operations in Small Departments, Strategy and Tactic for Initial Company Operations and Decision Making for Initial Company Operations. Three firefighters completed Firefighter level 2 training; two firefighters completed Firefighter level 1 training. In May, the Department hosted the NH Fire Academy's pilot Pump Operator program with six personnel completing the program. In November, the Department attended the NH Fire Academy to receive training in the flash over simulator. Flashovers can occur at structure fires, it is a condition where everything in a room reaches its ignition point and the whole room becomes involved in fire. This is a very dangerous condition for firefighters and training them to recognize the condition prior to flashover can save their lives. In working to make our community safer from fire hazards; the Department has put seven personnel through the Fire Inspector 1 level program and three personnel through the Fire Inspector level 2 program.

Respectfully submitted,  
David Bengtson, Chief of the Department



New Fire Rescue Boat Purchased in 2012

Photo courtesy of Don Muscavitz, Jr.

## **Moultonborough Fire Rescue**

### **Full Time Personnel**

#### **Fire Chief:**

David Bengtson-EMT-Basic

#### **Firefighter/EMT-Intermediate**

Paul LaBranche

Brian Searles

### **Part Time Personnel**

#### **Office Manager:**

Wendy Smith

### **Call Personnel**

#### **Deputy Chief's:**

Richard Buckler-EMT-Basic

Peter Beede Sr.

#### **Lieutenants:**

Barbara Beede-EMT-Intermediate

Christopher Shipp-EMT-Paramedic

Timothy Woods-EMT-Intermediate

Andrew Daigneau-EMT-Basic

#### **Captains:**

Mark Fullerton-EMT-Basic

Raymond Bassett-EMT-Basic

#### **Assistant Engineer:**

John Schlemmer Jr.

#### **Firefighters and Emergency Medical Technicians:**

Bonnie Bassett, EMT-Intermediate

Elise Bolwell, EMT-Basic

Samantha Bouchie, EMT-Basic

Richard Brown

Tom Bruno, EMT-Paramedic

Jason Bryant

Chris Burbank, EMT-Basic

Bill Burke, EMT-Basic

Mike Colclough, EMT-Basic

Chris Conway

Justin Conway

Glenn Davis

Jessica Davis

Mike Dow, EMT-Basic

Craig Dunn

Ron Fitzgerald, EMT-Intermediate

Mark Fullerton, EMT-Basic

Adam Gravelle, EMT-Basic

Norman Larson

Jay Luff, EMT-Basic

Kelly Marsh, EMT-Paramedic

John Mensch, EMT-Basic

Cynthia Schlemmer, EMT-Intermediate

John Schlemmer, Jr.

Jeff Shannon

Stacy Shannon

Basil Sole, EMT-Intermediate

Jennifer Stanford, EMT-Basic

Joe Vosgershian, EMT-Basic

Brandyn Wixon

#### **Explorers:**

Matt Fullerton

Matt Harfst

Nick Marsh

Kyla Wyman

## **Moultonborough Volunteer Fire Department Auxiliary**

P.O. Box 446, Moultonborough, NH 03254

The Moultonborough Volunteer Fire Department Auxiliary was organized to assist the Fire Department at fires, accident scenes and emergencies with food and beverages when they receive a call that requires a lengthy time of involvement. We automatically respond to any first alarm fire relayed by the Lakes Region Dispatch, otherwise we respond by request of the Fire Department.

During 2012 we responded to the Moultonboro Neck Road chimney fire in January with sandwiches, coffee and cookies. We also responded to a June house lightning strike fire off Winaukee Road with sandwiches, coffee and cookies.

In January, March, September and November the Auxiliary prepared and served the lunch for the voter workers at the elections, and also prepared and served the annual Fire Warden's dinner.

In May the Auxiliary ran the food cantina for the Red Cross Blood Drive. We prepared food and provided refreshments for the blood donors to help them recuperate after their donation.

We repaired and replaced broken lights on the Christmas wreaths that are hung on the light poles in town during the holidays.

The Auxiliary had numerous fund drives during the year to raise money for the Santa Fund. We would like to thank the community, local businesses and all who contributed for their generosity. This year we were able to buy Christmas toys and some clothing for 50 local needy children in Moultonborough. We work in cooperation with the local school, the Visiting Nurses Association and the Police Department.

On January 31, 2012 the Auxiliary was saddened by the death of Gloria Plaisted, one of our founding members. Gloria was a very dedicated member for over 28 years and was a friend to all of us. She will be forever in our thoughts.

The Auxiliary usually meets on the first Thursday of each month at 7:00 pm. Anyone interested is welcome to attend. Meetings are generally held at the Life Safety Building or the Moultonboro Neck Station. To learn more about our organization, please come and see us.

Respectfully submitted,  
Mary Smith, Auxiliary Chief

## Forest Fire Warden's Report

### Fire Permits Issued

1,651

### Fire Activity

Illegal, unauthorized or non-permitted burning	14
Forest, woods or wildland fires	3
Brush/Grass fires	6

One brush fire was the result of improper disposal of wood stove embers or coals and another was the result of downed or arcing power lines the caused the destruction of an outbuilding.

Moultonborough sent wildland firefighters and apparatus to Meredith and Sandwich for three separate 1st alarm wildland fires in the spring. These fires occurred during Class 3 and Red Flag fire danger days.

## Moultonborough Emergency Management

In 2012 the Town's Emergency Operations Center was only opened once at the end of October for the Tropical Storm Sandy weather event. The town was spared from the brunt of the storm with the track passing to the south and west of the state. Emergency Services personnel staffed both fire stations throughout the duration of the storm with crews handling multiple reports of wires down. At the height of the storm, 20% of the town was reported to be without power. Some residents were without power for about 30 hours.

CodeRed, the Town's emergency notification system now has approximately 2,270 registrations with about 14% of those enrolled receiving notifications via email or text message. From May through November the CodeRed Weather Warning system issued 45 alerts to residents in the areas affected by the severe weather warnings issued by the National Weather Service. 727 residents/property owners have subscribed to the CodeRed Weather Warning service to date. Residents and property owners may enroll by clicking the "CodeRed" icon on the upper right side of the Town's web home page; [www.moultonboroughnh.gov](http://www.moultonboroughnh.gov) or enrollment forms are available at the Town Hall and Public Safety Building.

The Emergency Management Team has just completed updating and revising the Town's Hazard Mitigation Plan with the coordination and assistance of Dave Jeffers on the Lakes Region Planning Commission. Hazard Mitigation Plans form the foundation for a community's long-term strategy to reduce disaster losses and break the cycle of disaster damage, reconstruction, and repeated damage. Planning is done by identifying cost effective actions for reducing risk with stake holders and the public. The focus is on areas of the greatest risk and vulnerability; increasing awareness of the hazard and risk through education of the public. The plan is under review by NH Homeland Security and Emergency Management as well as FEMA.

Respectfully submitted,  
David Bengtson, Emergency Management Director

## **Public Works**

In 2012 the department worked on many different maintenance and construction projects, again capitalizing on local partnerships with our contractors. These partnerships with tradesman and construction excavators have proven to be cost effective, and strengthen our local economy.

### **HIGHWAY DIVISION:**

During 2012 the highway division handled the day to day road maintenance of our 77 miles of town road, and 287 miles of winter maintenance roads to include the private roads, and State Highway shared maintenance roads (Moultonborough Neck Rd. and Long Island Rd.) The duties of the division entailed all winter maintenance operations, seasonal gravel road maintenance, tree care, drainage maintenance, asphalt/pavement maintenance and assist the Facilities & Grounds Division with cemetery burials, ice rink maintenance and seasonal grounds-keeping. The Division is supported by private contractors in several maintenance areas, such as roadside mowing, large hazard tree removal, closed drainage maintenance, street sweeping, stump grinding, winter maintenance of private roads & facilities, and other construction projects.

The DPW staff attended several hours of continuing education in there related fields, with the highway division staff attending UNH Technology Transfer road scholar trainings on topics of backhoe operator, lines, levels and layouts, erosion control, emergency communications for PW, public relations for PW, flagger certification, chainsaw safety, employee safety for PW, intro to computers, Fisher plow repair, and “GreenPro” certification for application of deicing agents. The Waste Management staff attended training by the NRRA and DES on various topics in the related field.

Our staffing remained consistent this year, and was supplemented in the spring, summer and fall with Ken Kasarjian and Steve Lombard, working with our Cemetery and Grounds crew, and Seasonal Equipment Operator Andy Brackett returning for a second year to help out the Highway Division.

### **ROAD PROJECTS:**

The road projects for 2012 were broken down into two (2) bid packages, one (1) for the full depth reconstruction of approximately 1200+ feet of Sheridan Road and one (1) for the reclaiming and paving of roadways in town (3-yr renewable contract.) The annual asphalt crack sealing (13,750 LF) and asphalt chip sealing (\$15,500 SY) was also conducted. The budget also allowed for engineering and planning for the 2013 road program under the Context Sensitive Solution (CSS) model adopted by the Board of Selectmen with the assistance of the Office of Development Services and the Planning Board Subcommittee.

#### **Lake Shore Drive- East (2600')**

This project was a joint highway division, private contractor and paving contractor project. The highway division started the project with tree trimming the work zone, marking the project area layout and then utilizing a local excavation contractor to perform the necessary drainage and slope work. This project was more detailed than others which have been done by the division and required they design and construct a pipe & stone drainage area to mitigate private property impacts. They also removed guardrails and worked with the property owners to install a proper slope to eliminate the guardrails, and installed erosion control matting to establish vegetative growth on the newly established slopes. The paving contractor then came in and reclaimed the asphalt surface, graded, compacted and repaved the surface.





Lake Shore Drive- East

### **Sheridan Road- North (3700')**

This project was a joint highway division, private contractor and paving contractor project. The highway division started the project with tree trimming the work zone, marking the project area layout and then utilizing a local excavation contractor to perform the necessary drainage and slope work. The paving contractor then came in and reclaimed the asphalt surface, graded, compacted and repaved the base course. The top wearing course of asphalt will be installed in the spring of 2013, so it can be tied together as one piece with the reconstruction section to the south.

### **Sheridan Road- Reconstruction Project (1200'+)**

This project was a bid project designed by the Town Engineer, KV Partners of Gilford, NH. The design was a direct result of our "Context Sensitive Solution" (CSS) program working with the neighborhood to seek their input relative to the design. This resulted in a design which spoke to a closed drainage system, and subsurface reconstruction, and new 18' paved surface with curbing to direct water to the drainage system. This project was contracted to G.W. Brooks of Freedom, NH. The top wearing course of asphalt will be installed in the Spring of 2013, due to lateness in season.

### **Ossipee Mountain Road- (Rt 109S end) (4200')**

This project was a joint highway division, private contractor and paving contractor project. The highway division started the project with tree trimming the work zone, marking the project area layout and then utilizing a local excavation contractor to perform the necessary drainage and slope work. The paving contractor then came in and applied an asphalt leveling course and then a top wearing course.

### **Highway Garage Road- (750')**

The paving contractor applied an asphalt leveling course.

### **Randall Road- (650') & School House Road- (900')**

These two roads had old asphalt surfaces which were wheel rutted, and severe cracking with broken pavement pieces. The highway crew utilized the department's grader to break up the pavement and remove it, then apply base gravel and finish gravel with compaction from a local contractor vibratory roller. Both of these roads have been returned to gravel.



School House Rd



Randall Rd

### **WASTE MANAGEMENT DIVISION:**

The division has been busy this year, with the staff taking great care in maintaining a clean and orderly facility for the safety of the residents. Although this year saw some reduction in recycling revenues, which are attributed to economy down-turn Supervisor Greenwood has monitored the recyclable market to ship commodities when they are bringing our best market price. The facility had the MSW compactor area re-decked, and new compactor rear access area stairs rebuilt. The staff installed a new side glass door unit which was salvaged from the demo container, and now allows for better energy efficiency, and natural light. The staffing levels appear to be working well, with four (4) full time staff, and two (2) part time staffers. This change in staffing has allowed for savings within the division.

Supervisor Greenwood and his staff would like to thank the users of the facility for work with them to "Reduce, Reuse and mostly recycle." Please know that it is with your continued cooperation that we can reduce costs associated with the operation for the facility.

## TOWN RECYCLING YEARLY COMPARISON

Item	2009	Unit	2010	Unit	2011	Unit	2012	Unit
<b>Vehicles</b>	45372	Cars	53059	Cars	51798	Cars	52877	Cars
<b>MSW</b>	976.88	Tons	983.3	Tons	963.3	Tons	986.6	Tons
<b>Demo</b>	809.13	Tons	367.4	Tons	249.5	Tons	235	Tons
<b>Shingles</b>			122.9	Tons	134	Tons	83.3	Tons
<b>Clean Wood</b>					92	Tons	123.2	Tons
<b>Used Oil</b>	750	Gal	770	gal	1430	gal	1595	gal
<b>Leaves</b>	1278	CY	1142	CY	714	CY	864	CY
<b>Glass</b>	143.43	Tons	184.2	Tons	179.6	Tons	199.5	Tons
<b>Cans-Alum</b>	17.72	Tons	8.6	Tons	9.7	Tons	11.42	Tons
<b>Cans- Steel</b>	25.46	Tons	11.89	Tons	15.3	Tons	9.68	Tons
<b>Scrap Metal</b>	72.7	Tons	135.26	Tons	125	Tons	114.2	Tons
<b>Mixed Paper</b>	138.81	Tons	129.8	Tons	108.5	Tons	128.63	Tons
<b>Cardboard</b>	36.01	Tons	128.5	Tons	108.5	Tons	115.82	Tons
<b>HDPE Z BALES</b>			13.3	Tons	14.3	Tons	5.74	Tons
<b>HDPE- Clear</b>	7	Tons	X		X		X	
<b>HDPE- Color</b>	9.5	Tons	X		X		X	
<b>PETE Plastic</b>	15.7	Tons	19	Tons	18.6	Tons	22.33	Tons
<b>Veh Batteries</b>	2.4	Tons	4.3	Tons	3	Tons	3.5	Tons
<b>Electronics</b>	17	Tons	11.7	Tons	3	Tons	15.29	Tons
<b>Rechargeable Batteries</b>	344	lbs	327	lbs	456	lbs	480	lbs
<b>Tires</b>	10	Tons	9.6	Tons	4.8	Tons	4.8	Tons
<b>Flourescent Bulbs</b>	11496	lf	350	lbs	6816	lbs	27306	Lf
<b>Propane Tanks</b>	91	tanks	124	tanks	68	tanks	86	tanks
<b>Clothing</b>	5	Tons	2.5	Tons	11	Tons	9.5	Tons
<b>Freon Refrig/AC</b>	197	units	209	units	133	units	146	units
<b>Recycling Revenue</b>			<b>\$65,559.00</b>		<b>\$86,816.21</b>		<b>\$80,966.00</b>	

If you have any questions regarding the waste management facility and or recycling you can contact Supervisor Scott Greenwood at [sgreenwood@moultonboroughnh.gov](mailto:sgreenwood@moultonboroughnh.gov) or call 476-8800.

### FACILITIES & GROUNDS DIVISION:

The division was busy this year with several projects which were contracted by outside tradesman from the community. The division did with the assistance of the highway division handle several in house maintenance projects such as an erosion repair at Long Island Beach (South side), after obtaining a DES wetlands permit to remove and relate erosion stone to address water runoff, and to add approximately 10 yards of beach sand. The staff also handled a retrofit of paper towel & toilet paper dispensers in several facilities to high-capacity units saving roll change frequency, ultimately reducing staff time. The staff continues to support the town recycling efforts with maintaining the collection of recyclables from our town buildings. The division oversees contracts services for janitorial, pest control, security systems, overhead doors, HVAC, and seasonal grounds mulch, organic fertilizations and compost.

## PROJECTS:

**Flooring & Painting:** This was a two (2) part project similar to the highway projects where preparation work was completed with staff and outside tradesman to complete repairs, and painting in preparation for the installation of new “Vinyl Composite Tile” (VCT) and carpeting in these areas. The flooring was a bid project, and covered the installation of VCT flooring at the Highway Garage office, lunchroom, hallway and bathrooms (21 years old) and the Recreation Department reception lobby area, vestibule, hallway and bathrooms. The carpeting portion of the contract was installed at the Town Hall Land Use suite area and Ernest Davis Meeting room.

The Division also supported the local Girl Scout troop with their efforts for the second (2<sup>nd</sup>) annual “Green Up, Clean Up Day.” The annual project brought 40-50 members of the community who came to volunteer their time to help do spring clean up and beautification work at the Town playground facility, beaches and launches. Save your calendar for the 3<sup>rd</sup> Annual Green up, Clean up Day for 2013 which will be May 4<sup>th</sup>.

The Division continued to support the recreation activities and facilities, with the resurfacing of the basketball courts at Playground Drive, a new paved walkway from the stairway entrance to the paved access road, and the installation of a new gate to aid in ADA compliance. The staff continued its maintenance of the ice rink, and mowing of the parks, playground, town buildings and town cemeteries. The seasonal cemetery crew worked throughout the season to visit and care for the 54 town & private cemeteries in town.

As I start my second term as Highway/Road Agent, I want to take this opportunity to thank all residents for their support of the Public Works Department staff. I would also like to thank my dedicated Supervisors and Staff who have come together to create a hard working Public Works team. Many thanks go to the private winter maintenance contractors who help us maintain the nearly 200 miles of private roads in the town. If you have a concern or question you can reach me at the Highway Garage 253-7445, or emergencies or after hours through the PD at 476-2400. We always like hearing from the residents regarding our roads, and feel free to email us at [dpw@moultonboroughnh.gov](mailto:dpw@moultonboroughnh.gov) or Road Agent Kinmond at [skinmond@moultonboroughnh.gov](mailto:skinmond@moultonboroughnh.gov)

Respectfully submitted,  
Scott D. Kinmond, (2015) Highway/Road Agent- Director of Public Works

## Prescription & Non-prescription Drug Return Every Day Drop-Off Box



We now accept unwanted and expired prescription or non-prescription drugs every day during open lobby hours at the Public Safety Building. No questions or requests for identification are made. The drugs are regularly removed by police personnel and properly disposed. This initiative addresses vital public safety and health issues. Studies show that a majority of abused prescription drugs are often those languishing in the medicine cabinets of family and friends. This effort also protects our groundwater from contamination from the drugs being flushed down the toilet or thrown in the trash. Containers with liquids should be tightly closed and placed into an intact sealed plastic bag to protect from spillage. Intravenous solutions, aerosols, inhalers, syringes (which are accepted at the Transfer Station) or illegal substances such as marijuana or methamphetamine cannot be accepted. For more information call Sgt. Scott Fulton at 1.603.476.2400 or email [sfulton@moultonboroughnh.gov](mailto:sfulton@moultonboroughnh.gov).



## Adopt a Spot 2012 Participants

“Adopt a Spot” is a Town beautification program covering ten (10) public buildings and parks. Participants plan, plant and maintain these Flower Gardens throughout the entire growing season and pay for those associated costs. They improve our quality of life, reduce the costs to taxpayers, let area businesses, service clubs and individuals put their best foot forward and exemplify what makes living in small towns like us just so very special.

The Town provides a sign at each spot naming the sponsoring business or group. Prizes are awarded for the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> top designs and all are given a certificate of recognition.



**1<sup>st</sup> Place:** Center Harbor Town Line  
by Miracle Farms Landscaping



**2<sup>nd</sup> Place:** Public Safety Building  
by Miracle Farms Landscaping



**3<sup>rd</sup> Place:** Community Center  
by Donnybrook Home Services

### Other Participants

Dion's Plant Place & Landscape  
Moultonborough Woman's Club  
Moultonboro Toastmasters  
Moultonborough Lion's Club & Aubuchon Hardware

Karen and James Nigus & Family  
Pine Ridge Lawn and Landscape  
Robert Patenaude

## Household Hazardous Waste Day

On Saturday, August 4, 2012, the Town of Moultonborough and the Lakes Region Planning Commission hosted its annual Household Hazardous Waste Day, at the Moultonborough Public Works- Highway Garage. The collection period ran from 8:30 a.m., to 12:00 noon with the collection contractor Clean Harbors on site to collect and handle all materials listed as household hazardous waste. Several area volunteers from Moultonborough, Center Harbor, and Tamworth assisted with survey data collection, traffic control, and provided information on household hazardous waste. The collection area was also staffed with DPW staff from both Highway and Waste Management Facilities to assist residents with collection of non-hazardous recyclables i.e.: waste oil, fluorescent bulbs, batteries and propane tanks. The site collected from 180 households, processed 151 vehicles, with 94 returning households and 57 new households.

Residents can visit the Town's web site Public Works page or the Lakes Region Planning Commissions website page to view information on hazardous household products and proper methods and places of disposal of these products.

I would like to personally thank our residents for their efforts to protect the town from improper disposal of household hazardous waste. I would also thank those who made things run smoothly.

### Community Volunteers:

Chuck & Marie Connell  
Tom Howard  
Russ Goyette  
Joe Quaresima  
Sue Stowbridge  
Scott Bartlett

### DPW Staff:

DPW Director: Scott Kinmond  
WMF Attendant: Dennis King  
Highway Foreman: Ed Wakefield  
Highway Worker: Francis Horne  
DPW Office Assistant Angela Hoyt  
LRPCC HHW Coord: Dave Jeffers  
Clean Harbors Coord: Seth Dawber

Respectfully submitted,  
Scott D. Kinmond, Highway/Road Agent/DPW Director  
HHW Site Coordinator

### SAVE THE DATE:

#### **2013 HOUSEHOLD HAZARDOUS WASTE COLLECTION DAY:**

**Date:** Saturday, August 3, 2013

**Time:** 8:30 a.m. – 12:00 noon

**Location:** Moultonborough Highway Garage  
at 68 Highway Garage Road

## LAKES REGION PLANNING COMMISSION

103 Main Street, Suite #3  
Meredith, NH 03253  
tel (603) 279-8171  
fax (603) 279-0200  
[www.lakesrpc.org](http://www.lakesrpc.org)



### Lakes Region Household Hazardous Waste Collection

The 2012 Lakes Region Household Hazardous Waste (HHW) Collections were conducted in a safe and efficient manner on July 28, 2012 and August 4, 2012 at eight different locations. The event was coordinated by the Lakes Region Planning Commission (LRPC). 1,755 households participated in this annual collection; overall this represents 4.6% of the households in the twenty-four Lakes Region communities that participated in this year's HHW Collection. This is the highest rate of household participation in the past decade. The percentage of households participating from individual communities ranged from less than 2% to more than 11%.

Nearly 19,000 gallons of HHW and more than 22,000 feet of fluorescent bulbs as well as nearly 300 compact fluorescent bulbs (CFLs) were disposed of properly. Oil-based paint products continue to comprise more than half our costs of disposal. Residents are encouraged to use latex paint when possible, for it is not considered a hazardous material in New Hampshire and any residue can be dried out and disposed of in the household trash.

One third of those attending this year's collections had never attended an HHW collection in New Hampshire. Many volunteers and municipal staff assisted in publicizing and staffing the collection sites; their efforts are greatly appreciated. Over the past two years we gave demonstrations and distributed 6,000 handy Flipbooks with tips and recipes for Alternatives to Household Hazardous Waste and many people tell us that they are now using these alternatives in their homes.

The estimated cost for this collection which helps protect our region's water quality was \$2.31 per Lakes Region household. The appropriation for each community participating in the 2013 collection will remain the same as this past year. The next Household Hazardous Waste Collections will be held July 27, 2013 and August 3, 2013. All residents and property owners in participating communities are encouraged to take this opportunity to safely dispose of your household hazardous products. For more information, check with your local coordinator or LRPC ([http://www.lakesrpc.org/services\\_hhw.asp](http://www.lakesrpc.org/services_hhw.asp)) for details.



*"Partnering to make recycling strong through economic and environmentally sound solutions"*

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234  
Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402  
E-mail: [info@nrna.net](mailto:info@nrna.net) Web Site: [www.nrra.net](http://www.nrra.net)

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## **Town of Moultonborough, NH**

Congratulations for being such active recyclers!

Below please find information on the positive impact this recycling has had on your environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

<b>Recyclable Material</b>	<b>Amount Recycled In 2012</b>	<b>Environmental Impact!</b> Here is <u>only one</u> benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products.
Aluminum Cans	22845 lbs.	Conserved enough energy to run a television for 2,324,707 hours!
Paper	244.45 tons	Saved 4,156 trees!
Plastics	28.07 tons	Conserved 42,111 gallons of gasoline!
Scrap Metal	109 tons	Conserved 109,196 pounds of coal!
Steel Cans	20943 lbs.	Conserved enough energy to run a 60 watt light bulb for 544,518 hours!





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 E-mail: [info@nrra.net](mailto:info@nrra.net) Web Site: [www.nrra.net](http://www.nrra.net)

Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 32-year old recycling cooperative. Your member-driven organization provides you with:

- Up-to-date **Technical Assistance** in waste reduction and recycling;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
- Current **Market Conditions** and Latest **Recycling Trends, both regionally and nationwide**;
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our new Bi-weekly "Full of Scrap" email news, monthly Marketing meetings, website, and Fall Facility Tours;
- **School Recycling Club** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits**;
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles**.

The membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a non-profit organization, is unique in that we do not charge a "brokerage fee" or work to maximize profit gains, but rather has a minimal "Co-op" Fee" which is re-invested into programs to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 78,890 tons in fiscal year 2011-2012!



Please contact NRRA at 800-223-0150 / 603-736-4401 or visit our website at [www.nrra.net](http://www.nrra.net)

## **Police Department**

The Moultonborough Police Department, with an authorized staff of twelve full time sworn positions, provides full police services twenty four hours, seven days a week. The organizational structure consists of the chief, three patrol sergeants, a patrol corporal, a detective, the school resource/juvenile officer, five patrol officers and K-9 Rony. In addition to the twelve authorized sworn officers we are also assisted in delivering these services by a full time administrative assistant, two part time police officers and a parking control officer. The department's staffing level is consistent with national standards for a community with a permanent population of approximately 5000 residents, however from late spring through early fall we are substantially challenged when the population increases to 25,000/ 30,000 residents.



### **DISPATCH:**

The Police Department is responsible for the staffing and operation of a fully functional communications center that dispatches police resources seven days a week, sixteen hours a day. Between 11:00 pm and 7:00 am, dispatching and call taking is handled by State Police Dispatchers at Troop E Tamworth or Troop F Twin Mountain. During 2012, the dispatchers assisted over 4,500 citizens at the Public Safety Building, received and handled over 11,000 phone calls, which resulted in over 13,000 entries into the computer aided dispatch log. Dispatchers also assist with administrative calls for the Fire Department; issue fire permits and handle a number of additional administrative duties.

The community is fortunate in that the four part time employees who staff the center have decades of experience in public safety dispatching at the state and local level, while two have prior experience as certified police officers. The communications section is an integral part of the delivery of police services. It provides a direct, compassionate, citizen-to-citizen encounter when members of the community need emergency services or assistance. We are fortunate to be able to provide a professional and personal touch when responding to the community's needs.

### **PERSONNEL:**

2012 saw a number of personnel changes. On April 30, Leonard J Wetherbee Jr, was sworn in as chief of police. With the appointment of Chief Wetherbee, Sgt. Peter Beede, who had been the acting chief of police, returned to his position as a patrol supervisor. Probationary Officer Jonathan Kleiber resigned during the summer.

The District Court Prosecutor position became vacant in March. Sgt. Scott Fulton has assumed those duties allowing us to eliminate a position from the organizational chart and reduce the personnel line item accordingly. Fred Whiting, a former police officer and communications specialist, was hired in the spring to handle parking enforcement and town ordinance violations.

### GRANTS:

The department continues to aggressively seek out state and federal grants. During 2012 we received the following:

Speed Enforcement:	\$ 7,350
School Bus Safety	\$ 7,350
In Car Video	\$ 2,500
Safe Commute	\$ 4,410
Drunk Driving	\$ 3,062
Drunk Driving	<u>\$ 7,350</u>
	\$39,383

### PROGRAMS & PARTNERSHIPS:

Detective Stephen Kessler, K-9 Rony and Master Patrol Officer Colin LeBlanc are members of the Belknap County Special Operations Group and Officer LeBlanc is a member of the Belknap County Regional Traffic Accident Reconstruction Team. Sgt. Peter Beede is on staff for the NH Police Cadet Training Academy, and Sgt. Joseph Canfield supervises the Moultonborough Police Explorers Post. The department continues to operate the “Good Morning Program” through the dispatch center. This program provides a safety net to community members that may not have anyone to check on their daily well-being. The department assists with the Moultonborough Children’s Christmas Fund

### TRENDS:

There were a few notable trends in traffic and criminal activity. We saw a marked increase in burglaries in 2012. We investigated forty burglaries last year, which was up from an average of twenty-three for the previous five years. We find that with this type of crime an individual or individuals can be responsible for a large number of incidents and that proved to be the case last year. Due to diligent investigative work, many of these cases were cleared by arrest and conviction. Theft cases saw a rise, 113 reported, some of this increase can be attributed to the increased use of the Internet to commit theft.

Criminal Mischief, or property damage incidents decreased dramatically, a 65% reduction from the previous five-year average. Juvenile arrests were at a five-year low (four arrests in 2012) and overall juvenile related calls also saw a 50% reduction from previous years average. We believe that these positive trends have a direct correlation to the work that School Resource Officer Jody Baker does with the youth in the Moultonborough School System.

Motor vehicle accidents remained relatively stable at one hundred and fifty three for the year. Arrests for driving while under the influence increased from twenty-nine in 2011 to forty in 2012.

During 2012 the department started to lay the foundation for shifting from the traditional “output” philosophy of measuring police need and activity (number of tickets issued, traffic stops made, etc.) to an “outcome” approach (measuring impact) in gauging the effectiveness of what we deliver. A major goal of 2013 is to development survey instruments to allow us to get a better handle on how, “what we are doing translates into how we are doing” as viewed by the community.

We would like to take this opportunity to thank the Moultonborough Fire Department, as well as other town departments and staff along with our neighboring law enforcement partners for their assistance and support. Most importantly we greatly appreciate the year round support we receive from the community as we strive to deliver the most professional and efficient level of policing possible.

Respectfully submitted,  
Leonard J. Wetherbee Jr., Chief of Police

## **Community Services Team**

Four municipal departments (Recreation, Human Service, Library and Visiting Nurse Service) have been working together as the Community Services Team. Each of these departments has links to multiple resources in the community and region. This extensive network allows the CST access to many resources that we may not otherwise have knowledge of. The CST collaborates on a formal and informal basis to share resources when appropriate.

The CST organized the second Community Resource Fair in June 2012. There were over 30 vendors which included clubs, organizations, and municipal departments, offering a wide variety of information on health, wellness, recreation and volunteer opportunities. There were approximately 100 people who attended the fair. The CST received the NH Recreation and Parks Association Rowland “Kim” Perkins Award for Special Event Excellence for the Community Resource Fair.

We will continue to collaborate and expand our knowledge of available programs and services that may be beneficial to the residents of this town. We are committed to assisting access to available programs and services.

Respectfully submitted,  
Donna Kuethe, Recreation Dir.  
Debra Peaslee, Visiting Nurse Service Dir.

Rae Marie Davis, Human Services Dir.  
Nancy McCue, Library Dir.

## **Health and Human Services**

Moultonborough continues to be a very special place to live, work, and play. We are so rich in the beauty of our lakes and mountains. We are very diversified as far as the economic status of our residents is concerned but our community works together to make sure everybody that needs food, medicine, or help with rent, fuel or electricity is taken care of if possible.

This past year has been hard on lots of families. We have lost several clients due to divorce, bankruptcy, or no work available. One of our families that moved was able to sell their house and pay back their lien of \$3355.92. Several clients helped to pay off their loans by working with Scott Kinmond mowing cemeteries, working in the gardens around town hall or cleaning up along the sides of the roads. We appreciate the effort these people give us.

The Latchkey Charities in Meredith gave us \$3305.50 to be used for families that were in need. We also received a check from Altrusa Club in Meredith for \$165.00. We are so grateful for these friends. We also receive bags of toiletries from a friend that travels a lot. The children in the Recreation Departments after school program wrap these in small packages for meals-on-wheels or other shut-ins. We have many people that drop off clothes and other gifts at Christmas time that we give out. This is one of the ways our friends and neighbors work together to make Moultonborough a special place to live.

Respectfully submitted,  
Rae Marie Davis, Human Service Director

## Report of the Recreation Department

The mission of the Moultonborough Recreation Department is: “To provide high quality programs and facilities that offer a range of healthy recreational and leisure activities to the Moultonborough community”. As we continue our goal as a mission driven department, in 2012 we again offered high quality recreation programs, instruction and events; collaborated with different organizations, agencies and individuals; hired, trained, supervised and evaluated quality staff and volunteers; worked and proposed projects to improve recreation facilities. In addition we continued our dedication to the recreation and parks profession and our community through involvement in our professional associations and a commitment to continuing education.

Recreation Programs and events offered in 2012 are as follows: (Participant numbers are shown next to the program or event listed).

**Program, Events and Trips for Adults and Senior Adults:** Trips - Boston Flower Show 24, Fells Estate and Lake Sunapee Cruise 27, Cabbage Island Clambake-35, Currier Museum of Art and Zimmerman House -17; Community Resources Fair (held in conjunction with other members of the Community Resources Team –130+ (participants and vendors); Zumba -11; Zumba Gold - 4; Gentle Yoga - 13; Tai Chi - 6; Walk and Stay Fit/Adult Fitness – 4; OAR – Operation Active Recreation - 6; Water Aerobics- 3; Swimming Lessons-2; Adult Softball 9 teams - approximately 165 participants; Edith’s Tourney 20; Tennis Lessons - 5.

**Family Special Events/Trips** –Moultonborough Pathway Road Race held in conjunction with the Moultonborough Pathway Association -56, Annual Halloween Party 225; Family Water Carnival – 30+; Family Skating Party (cancelled due to weather); Touch a Truck - 70; Great Park Pursuit-35; Penny Carnival 60+; Summer Concert and Ice Cream Social – 48; Christmas Concert -25; Father Daughter Spring Fling Dance (cancelled).

**Teens and Tweens** – Daily Drop-In program – 56; American Red Cross Babysitting Class-12; Morbid Mountain Halloween Trip -30 (cancelled due to weather); Tubing and Swimming Trip (cancelled due to weather); Funspot Trip 15; First Night Celebration -33.

**Summer Programs** – Hot and Happy - 16; Happy Campers Day Camp - 93; REcking Crew Day Camp - 114; Teen Adventure 64; Tennis Lessons – 17 (youth); Swimming Lessons – 66; Adapted Swim Lessons -1; “Winnie Minnows” – 3, Speedy Swimmers 4; Art Class-7; Children’s Stage Adventures-30; Challenger Soccer Camp-15, First Kicks – 12. In addition, the Recreation Dept. is an active participant in the July 4<sup>th</sup> parade and the Rec. Dept. budget funds the July 4<sup>th</sup> parade, town-wide barbecue and Moultonborough’s portion of the fireworks in Center Harbor as well as holiday lighting.

**Youth Sports Programs/Events** – Basketball -139; T-Ball –16; Softball – 37. Moultonborough baseball players now participate in the Lakes Region Cal Ripken Baseball League so participant numbers are not represented here. Soccer - 99; Mini-Kicks -5; Volleyball-10; Hershey Track and Field-46; Pitch Hit and Run Competition - 35; Youth Sport Clinics – numbers vary; Nutty November-25. Moultonborough youth athletes compete in games “in-house”, also against teams from neighboring communities and in regional tournaments. We have reinstated the UNH/NHRPA Coach Smart Training program for our coaches with the goal of getting all youth sport coaches trained under this program.

**Other Activities/lessons for Children/Youth** – Kids Night Out – 9; Skating and Hockey Lessons- 28; Winter Bingo – 19; Greetings from the North Pole – 64; Artventures - 3; Movie Day – 7; Winter Days (held in conjunction with the Moultonborough Central School) - 160.

**Accolades** – At the New Hampshire Recreation and Park Association Annual Awards Banquet in May the Moultonborough Recreation Dept. received the award for Excellence in Aquatics Programming for our offerings at Long Island Beach. The Community Services Team received the Perkins Programming Award for Special Event Excellence for the Community Services Fair. In addition two of our pictures won first prize in the photography contest.

**Recreation Facilities** - Offering quality recreation facilities remain part of our mission. As such we continue to pursue excellence in this area as well. We are working with all parties involved to complete the soccer field project. The future of States Landing Beach remains a priority. We continue to work with volunteers and public works personnel on ice rink improvements and retro-fitting Phase II of the Moultonborough Pathway. All Moultonborough Recreation Facilities – The Community Center, Moultonborough Recreation Area on Playground Drive, including the baseball and soccer fields, ice rink, tennis courts, basketball court and play areas, Long Island Beach and the Point at Long Island and the Pathway are all well used. States Landing receives less usage but is still a valuable recreation facility.

**Committees and Collaborations** - The Moultonborough Recreation Department continues to collaborate with other town departments and various organizations. Recreation staff serve on various committees, including but not limited to, the Community Services Team, the Moultonborough Pathway Association, the Moultonborough Wellness Committee etc. Moultonborough Recreation personnel continue to maintain professional certifications, where appropriate, and respond to the expectation of excellence by regularly attending workshops and trainings to offer the best in recreation services as well as stay current on standards, requirements, trends and issues in the recreation profession. Recreation staff members remain active in the parks and recreation movement at the state, regional and national level.

**Recreation Advisory Board** – The Recreation Advisory Board’s mission is to be a bridge between the community and the Recreation Dept. Many thanks to board members - Al Hume (chair), Carla Taylor (vice-chair), Celeste Burns (Secretary), Chris Shipp and Morgen Gillis. The RAB meets the second Monday of the month at 7:00 PM

**Appreciation** – Thanks to our over 100 volunteers who serve on boards, committees, coach, officiate, chaperone, supervise, instruct and help to maintain facilities; to the Public Works Department for great cooperation on field, rink and facility maintenance; to members of the Moultonborough Services Team – Library, VNS and Human Services Dept. and Moultonborough –Sandwich meals program for cooperation in adult and senior programming efforts; thanks too to the Moultonborough Schools and their personnel for many cooperative efforts, a strong school-community relationship and the cooperative efforts on facility usage. Thanks also are extended to local businesses and organizations that sponsor our teams and events; to the Board of Selectmen and Town Administrator for their support and recognition of the very important role municipal recreation plays in our community’s health. A very special thank-you goes to our amazing, energetic and talented seasonal and part time staff members.

**Changes and Thanks** – After extensive hiring processes, this year we welcomed Dan Sturgeon to the position of Assistant Recreation Director, Donna Tatro as the Program Coordinator and Mary Bengtson as our front desk/office clerk. Much appreciation is extended to these very dedicated and excellent employees.

Respectfully submitted,  
Donna J. Kuethe, Recreation Director

## **Recreation Advisory Budget Committee**

### **Mission Statement**

The mission of the Advisory Board to the Moultonborough Recreation Department is to provide the public a standard of excellence in programs and services in a cooperative spirit that encourages participation in recreation, sport and leisure activities, while carefully promoting and utilizing recreational resources and facilities available in the community.

### **Purpose**

The principal function of the Advisory Board is to serve as a communication bridge between the Recreation Director, the Board of Selectmen and the Community and to promote programs and services to encourage support from our community through input and participation.

The end of 2012 marks the sixth year of the Moultonborough Recreation Advisory Board. I would like to thank my board members, Carla Taylor Vice Chairperson, Celeste Burns Secretary and members Chris Shipp and Morgen Gillis for their volunteering effort and dedication to their community and recreation needs.

This year we moved the meeting room location to the Davis Room in the Town Hall building. This change not only is the same room as all other boards, but allows our meetings to be posted on the yearly web site calendar of our town. When our town uses cable access to air meetings, we will be right in line to allow the public to see and hear our meetings. We will still meet the second Monday evening of the month at 7:00 P.M. We encourage Citizen Input.

We as a board support the grievance policy that the Recreation Department has worked on to closely align with the Academy's policy which makes for a smoother transition from the Recreation Department to the school sports programs. Thank you, parents, for all your support with these policies.

In the spirit of community involvement, the RAB took on the replacement of the Central School score board which has not been used for years. We started with a penny drive at the Central School and got \$199.60 in pennies. The Recreation Department then had a drive at a summer event collecting \$60.70, in pennies. We are now near completion with fund raising drives with families and local businesses. We as a board continue to thank this community, one and all for your support.

Respectfully submitted,  
Albert Hume, Chairperson

## Visiting Nurse Service

The Moultonborough Visiting Nurse Service is your town's home health agency that has been providing home health care to this community for over 40 years. Our dedicated staff of nurses, therapists and home health aides is available to provide you with compassionate and quality care. Whether you are recovering from surgery, joint replacement or another medical condition we are here for you. Did you know that choosing a home care agency is your choice? If you are hospitalized or have an illness and require a nurse or therapist to visit your home for your recovery, you have the right to choose the agency that will provide your care. You must make it known to your physician and care manager at the hospital that you want your town's home health agency **Moultonborough Visiting Nurse Service**.

MVNS has a nurse on-call 24 hours a day 7 days per week. We work directly with your physician to establish a plan of care appropriate to meet your needs at home. MVNS has made a total of 1181 visits in 2012 with 689 nursing visits; 320 physical therapy; 55 occupational therapy; 4 speech therapy; 113 home health aide. The nurses administered 100 doses of flu vaccine to residents who have a difficult time getting out into the community and also to town employees. Blood pressure clinics are provided at the congregate meals at the Lions Club most months. MVNS also offers routine blood pressure screening at the office, you may drop in during regular business hours or contact us at 476-2350 to schedule a time to get your blood pressure checked.

MVNS continues to work with other municipal departments (Recreation, Human Service, and Library) to make up the Community Services Team. The CST collaborates to share resources whenever possible. The CST organized the second Community Resource Fair in June 2012 with over 30 vendors providing a variety of information and opportunities for the 100 people who attended the event.

MVNS would like to extend sincere thanks and appreciation to all the organizations, clubs, churches and townspeople for the generous donations you have made at the holidays and throughout the year. We were able to purchase many boots and jackets for children at the holidays. Your contributions benefit the community we serve.

I would like to recognize our dedicated staff who provides the home care service to this community: Jeri King, RN; Cecile Andrews, RN; Vicki Holland, RN; Nicole Hoyt, RN and Stephanie Pigott, Office Manager.

Thank you to the Professional Advisory Committee for your guidance and support to MVNS. Lucille Sugar has resigned from her position on the Professional Advisory Committee; I would like to recognize Lucille for her many years of dedicated service to MVNS.

Respectfully submitted,  
Debra Peaslee, RN  
Director



## **Moultonborough Suicide Prevention and Mental Health Coalition**

In 2012, the coalition continued its collaboration with its partners at Northern Human Services who continue to support the efforts of the coalition by providing access to mental health services here in the community. The continued success is clearly evident by the percentage of users of these services, ultimately allowing for a healthy community.

The coalition identified some serious impacts facing the State and Nation relative to health care, and funding for mental health services which have been seen locally with healthcare providers ceasing the acceptance of Medicaid. The coalition has begun to work on an educational campaign for our community services groups such as, LRGH Healthcare groups and Huggins Hospital healthcare groups, faith based groups, municipal human services groups, and education and childcare groups. This campaign will increase the awareness of the coalitions work and partnership with Northern Human Services to allow for residents of the community to access mental health services.

We would thank the community for their continued support of the coalition, and for the wellness of our community both young and old. We urge anyone with an interest or curiosity to attend our open meetings which are typically held the second Wednesday of the month @ 4:00 at our Town Library.

Respectfully submitted,  
Coalition Members



### **The Mental Health Center**

25 West Main Street, Conway, NH 03818 \* 603-447-2111 \* Fax 603-447-1021  
70 Bay Street, Wolfeboro, NH 03894 \* 603-569-1884 \* Fax 603-569-1882

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January 14, 2013

To the Moultonborough Coalition For Suicide Prevention and Mental Health:

Once again, we would like to thank you and the Town of Moultonborough for another year of mental health services provided by Northern Human Services because of the generosity and proactive thinking of your town. We are also thankful to The Moultonborough Family Health Center and LRGH for providing a lovely, staffed, free space for Northern mental health clinicians to meet Moultonborough residents in need of mental health services. At this time, we are consistently providing one and a half to two full days of services to Moultonborough residents in the town of Moultonborough. The Coalition/Town have also supported residents who have difficulty paying for services and who choose to go to Conway or Wolfeboro due to worries about confidentiality and the stigma associated with mental health.

Attached, please see the 2012 statistics and Points of Interest on services provided in Moultonborough over the past year.

In the coming year, we will continue services at MFHC through LRGH and explore expansion of services to other medical offices and agencies in Moultonborough as the need requires. On February 21, 2013, we look forward to providing a panel discussion and forum with NHNAMI at The Moultonborough Library on Depression Through The Developmental Spectrum. Again, thank you to The Coalition and Town of Moultonborough for access to this wonderful service that you enable residents in need to have.

Sincerely,



Eve V. Klotz, LICSW

Clinical Director

[www.NorthernHS.org](http://www.NorthernHS.org)

BERLIN \* COLEBROOK \* CONWAY \* GROVETON \* LANCASTER \* LINCOLN \* WOLFEBORO \* WOODSVILLE

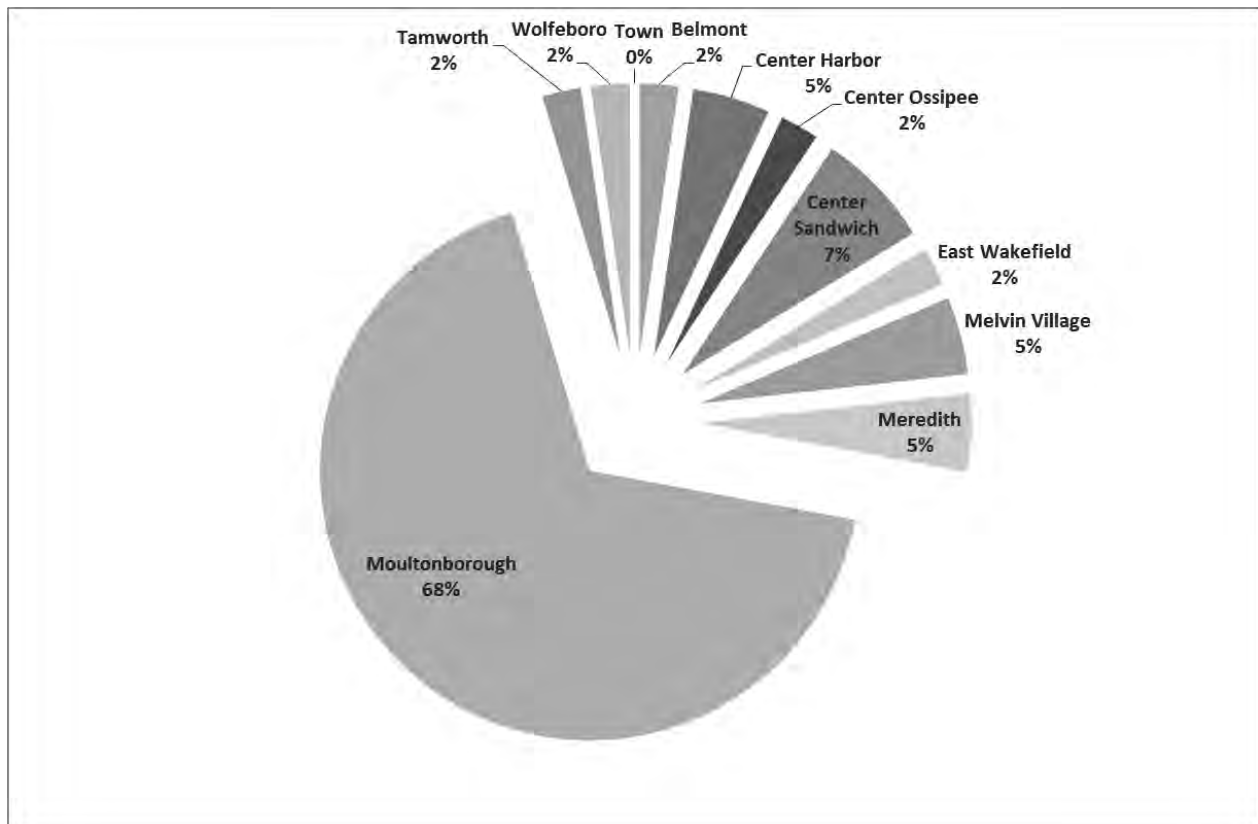
### Points of Interest

- More than two-thirds (68%) of all clients serviced were from Moultonborough (29 out of 43)
- The remaining 14 clients (32%) resided in surrounding towns.
- Insurance Profile of all clients
  - Privately insured 40%
  - Publicly (Medicare and Medicaid) insured 39%
  - Self (uninsured) Pay 21%
- Insurance Profile of other town Residents
  - Privately insured 71%
  - Publicly (Medicare and Medicaid) insured 29% (There were no Medicare clients)
  - Self (uninsured) Pay 0%
- Insurance Profile of Moultonborough Residents
  - Privately insured 24%
  - Publicly (Medicare and Medicaid) insured 45%
  - Self (uninsured) Pay 21%
    - Self Pay at 13% rate 55%
    - Self Pay at 19% 11%
    - Self Pay at 100% 33% These clients did not apply for NHS sliding fee program although it was offered to them. More than likely they would have qualified for some assistance.
  - Medicaid and self pay clients combined constituted 62% of the residents seen suggesting that we are hitting our target population.

- Total Billed for services provided from 1/1/2012 to 12/31/2012 \$9045.58
  - Of that amount \$5385.58 was for unpaid services for Moultonborough residents who were uninsured, under-insured (high deductibles and co-insurances or Medicaid spend down not met and therefore uninsured) or simply unable to pay due to extenuating financial/social circumstances.
  - \$3660.00 was for Moultonborough residents who did not keep their appointments.

<b>Town</b>	<b># of Clients</b>	<b>Percentage</b>
Belmont	1	2
Center Harbor	2	5
Center Ossipee	1	2
Center Sandwich	3	7
East Wakefield	1	2
Melvin Village	2	5
Meredith	2	5
Moultonborough	29	68
Tamworth	1	2
Wolfeboro	1	2
<b>Total</b>	<b>43</b>	<b>100</b>

**Clients Town of Residence**



## Joint Loss Management Committee

The Joint Loss Management Committee (JLMC) for the Town consists of seven town employees, three of which represent management, four of which represent work force.

David Bengtson, Fire Department- Chair  
Jeri King, Visiting Nurses Association  
Scott Kinmond, Public Works Department  
W.A. Daigneau, Public Works Department

Ken Filpula, Transfer Station.-Vice Chair  
Scott Fulton, Police Department  
Scott Greenwood, Transfer Station

The committee strives to increase safety awareness in the workplace, and promote good health and wellness of its employees. The committee would like to thank the Selectmen for their support of the committee's effort to sponsor safety training for the Town Employees, and to take a proactive approach to workplace safety by supporting the committee's continued workplace safety inspections.

This year the JLMC provided safety training to the Town's employees in the spring with the assistance of NH Local Government Center, LGC provided instruction on Summer Safety topics and Chief Bengtson provided instruction on fire safety and fire drill plans, gas grills, fireworks. The JLMC also added two more automatic external defibrillators to Town buildings. The Town also was audited by the Department of Labor for compliance with applicable laws and administrative rules. The Town will be required to update its written safety program and make some modifications to its facilities to provide more security to its employees. The Town will be working to make these corrections in the early part of 2013.

Respectfully submitted,  
David Bengtson, Fire Department- Chair



### Medical Sharps are NOT Allowed in Household Trash

Medical "sharps" (needles) are not allowed in the waste stream due to the potential risk of injury to the staff and potential landfill contamination to the ground and groundwater in landfills. In recognition of these risks, the Moultonborough Waste Management Facility-Transfer Station has always offered residents a safe means of disposing of these.

You need only put these sharps into a plastic container of good condition [Laundry Detergent preferred], tape the top shut and mark it **DO NOT RECYCLE-HOUSEHOLD SHARPS**. When bringing this container to the Transfer Station you should give it to an attendant for proper processing. These sharps are processed by our vendor who properly and safely disposes them.

## **Moultonborough Public Library Director's Report**

Thanks to all the wonderful support we receive in town, 2012 was another great year for the library. We try to balance having a traditional “mortar and bricks” library while keeping up with new technology trends.

We checked out 81,241 materials over the year. Another 1,698 audio and e-books were downloaded from the state library consortium. We registered 559 new patrons for a total of 5,523 active patrons. We borrowed 1,283 materials for our patrons to use and in return lent out 947 materials to other libraries in the state. We added over 1,000 books and more than 250 DVDs to the collection. Our 14 public access computers were used over 6800 times, while the free high speed wireless access was used regularly whether we were open or closed. The new online catalog proved very popular with 12,454 searches. Our website had 20,566 visits. Our Castle in the Clouds passes were used by 221 patrons. (Thanks to the Castle in the Clouds for this generous donation.) Our Program Room was used by dozens of local groups for meetings and events with an attendance of 2,717.

Many programs on a wide variety of subjects were scheduled throughout the year: history of chocolate, landscaping, soil science, soap making, motorcycling through South America, travelling to Bhutan, White Mts. Huts, Lewis and Clark, scuba diving in Lake Winnepesaukee, cows in NH, haunted lighthouses, herbs, and several musical concerts. Our Friday Stitch and Chat group had an exhibit of their beautiful handwork in June. We had art shows by Sherry Lively, and Estelle Smith's students, a photographic exhibit of the Lewis and Clark Trail, and local patron Linda Bodwell spent several days constructing her awesome Christmas Village for all our patrons to enjoy for the festive season.

Three very successful NH Humanities Council programs were co-sponsored with the Moultonborough Historical Society. Poetry readings were offered every month. We joined with the Moultonborough Recreation Department for expert lectures and fun bus trips to the Fells Estate and the Currier Museum. We hosted the very successful AARP free tax assistance program (organized by Jean Beadle) that helped 151 local taxpayers fill out their IRS forms. We participated in the local Community Resources Fair and the statewide “Big Read” of Edgar Allan Poe's works. The total number of programs for children and adults was 169 with an outstanding 3,469 total attendance.

The 4<sup>th</sup> of July Book Sale was once again a huge success thanks to Jane and Mary Rice, and Anne McLean and their large group of devoted volunteers. Their hard work sorting, lifting, carrying and selling thousands of books raised over \$7200 for the library.

The dedicated Friends of the Library group was revitalized with a new board and additional members. The Friends organized a terrific House Tour in June that was enjoyed by hundreds of participants and raised thousands of dollars for the library. Six gracious Moultonborough residents opened their homes and over 120 volunteers stepped forward for this special event. Another lovely occasion was the luncheon at the Bald Peak Colony Club in the fall. The Friends sponsor our free passes to various institutions (Canterbury Shaker Village, Currier Museum of Art, McAuliffe-Shepard Discovery Center, Remick Museum, Science Center, Libby Museum and the Wright Museum). These passes were used over 200 times by our patrons, saving them a tremendous amount in admission fees. Thanks to the Friends, in the fall we began offering free professional computer help for two hours on Wednesdays. Don Campbell of PC Handyman answered all kinds of questions about all kinds of devices. We installed two new digital signs underwritten by the Friends. These eye-catching signs publicize upcoming events and services. The Friends also sponsored six book discussions and monthly book reviews. We are very fortunate to have one of the largest and most active Friends of the Library groups in the entire state of NH. They are an enormous asset to the library.

Thank you to the volunteers, Friends, Trustees, Staff, Board of Selectmen and the residents of Moultonborough. We are so appreciative of all your support to make the library such a vibrant, vital part of this wonderful community.

Respectfully submitted,  
Nancy McCue, Library Director

## **Children's Programs**

"DREAM BIG...READ!" was the theme for the statewide summer reading program of 2012. We started off by winning first prize for our library float in the 4th of July parade. The reading program featured story times, crafts and a fun reading game. We enjoyed performances by storyteller, Simon Brooks and magic tricks by the Steelgraves. Children (and some brave parents) got up close and personal with several wild animals from the WILD Encounters Zoo. We hosted children's authors Andy Cutts, Jane Larson and Jo Knowles. We built some amazing castles, constructed fairy houses at Sutherland Park and explored the starry night sky with Dan Reidy. Our final event was an ice cream party sing-along with Paul Warnick. Lots of ice cream was consumed throughout the summer thanks to Dewey's and Ben & Jerry's. Other cool reading prizes were donated by Story Land, York's Animal Kingdom, Canobie Lake Park, Funspot, Pirate's Cove, and Water Country. Our twenty "Jr. Friends" were extremely helpful.

Other events that provided seasonal fun were hunting for the Groundhog at the Loon Center and Easter Eggs on the Library Lawn, showing off our favorite dolls at the Valentine's Tea Party and dancing around the May Pole. We decorated cupcakes, gingerbread houses, snowmen, turkeys, and pumpkins. We created necklaces, pins, bookmarks, bracelets, and Christmas ornaments with beads. We stomped our feet and clapped along with Irish singer Marty Quirk and jingled bells with the Anderson family at Christmas time. Of course, having the opportunity to meet Moultonborough's very own Easter Rabbit (aka Randy Stokes), Santa (aka Dennis King) and Clifford the Big Red Dog (aka Cassidy Sturgeon) is very special as well. Lots of ice cream, lots of pizza and lots of reading were featured at our Read-a-Thons.

Thank you to the Friends of the Library for helping to finance so many of these programs and all the wonderful folks whom we can count on to volunteer their time and baking skills. For photos of these events and to see what's coming up...check our web page...[www.moultonboroughlibrary.org](http://www.moultonboroughlibrary.org).

Respectfully submitted,  
Judi Knowles, Children's Librarian

**Moultonborough Public Library  
Total Budget 2012**

Operating Budget:

Income:

Bank Interest	\$ 1.14
Other Income	72.35
Town Budget	<u>83,000.00</u>
Total Income	<b>\$83,073.49</b>

Expenses:

Books, Newspapers, Magazines	\$15,989.93
Cleaning	8150.00
Computer Support	5009.90
Maintenance	17,118.82
Media (DVDs, CDs)	4,124.30
Miscellaneous	862.95
Office Expenses	3,355.29
Professional	894.00
Programs	6666.85
Small Equipment	283.77
Utilities: Electricity	8,570.60
Heating Oil	9,815.84
Telephone	<u>2,305.57</u>

Total Expenses: **\$83,147.82**

Balance December 31, 2012 **\$3,253.75**

Total Salaries (including longevity)	\$239,520.32
Total Benefits	113,676.22
Total Operating Budget	<u>83,000.00</u>

Total Expenses of Library **\$436,196.54**

Respectfully submitted,  
Barbara W. Sheppard, Trustee/Treasurer

**Town of Moultonborough, NH  
Resident Births**

**January 1, 2012 - December 31, 2012**

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
REMSON, AVA MARIE	1/21/2012	PLYMOUTH,NH	REMSON, ANTHONY	DAUGHENBAUGH, JODI
MARDIS, ELLA JANE	1/28/2012	LACONIA,NH	MARDIS, JASON	MARDIS, SARAH
DEAN, ORIK MARTIR	2/6/2012	LACONIA,NH	DEAN, ROBERT	DEAN, EVELINDA
ROLLINS, GABRIEL JACOB	2/15/2012	CONCORD,NH	ROLLINS, PATRICK	ROLLINS, CHERYL
WEEKS, OLIVIA MORGAN	3/18/2012	LACONIA,NH	WEEKS, STEPHEN	WEEKS, ELIZABETH
TROMBLY, MORGAN PAIGE	4/20/2012	LEBANON,NH	TROMBLY, BRENT	TROMBLY, DAWN
CATALANO, BENJAMIN JAMES	5/10/2012	NORTH CONWAY,NH	CATALANO, SAMUEL	CATALANO, KAILA
ADAMS, COLTON ROBERT	5/22/2012	LACONIA,NH	ADAMS JR, RICKY	FARRICY, SHEILA
NEDEAU, AUTUMN JOSEPHINE AMANDA	5/26/2012	LACONIA,NH	NEDEAU, TIMOTHY	FORREST, KRISTI
GLEESON, ALEXANDRA CECELIA	5/30/2012	CONCORD,NH	GLEESON, ADAM	GIBSON, STEPHANIE
FECTEAU, MASON ALEXANDER	5/30/2012	CONCORD,NH	FECTEAU, JAIMAL	GOVE, EMILY
NOLIN, KNOX JACKSON	6/10/2012	LACONIA,NH	NOLIN, STEPHEN	NOLIN, KYLAH
CHASE, LONDON ELAINA	6/27/2012	CONCORD,NH		CHASE, LEAH
BROWN, ISAAC ELLIOTT	7/31/2012	LEBANON,NH	BROWN, JOEL	BROWN, MICHELLE
BURKHARDT, ARABELLE LYLAH	9/29/2012	LACONIA,NH	BURKHARDT, CHRISTOPHER	MCLAUGHLIN, KELLY
FALL, MAXINE KENNA	12/22/2012	LACONIA,NH	FALL, JOSEPH	STAPLES, TARA

I hereby certify that the above return is correct to the best of my knowledge and belief.  
These records are generated through the State of New Hampshire and for warded to the resident's town.

Respectfully submitted,  
Barbara E Wakefield, NHCTC Certified Town Clerk, Municipal Agent - State of NH



**Town of Moultonborough, NH  
Resident Marriages  
January 1, 2012 - December 31, 2012**

<u>PERSON A'S NAME</u>	<u>PERSON A'S RESIDENCE</u>	<u>PERSON B'S NAME</u>	<u>PERSON B'S RESIDENCE</u>	<u>PLACE OF MARRIAGE</u>	<u>DATE OF MARRIAGE</u>
ARSENAULT, TYLER T	MOULTONBOROUGH, NH	BRESLIN, SARAH H	MOULTONBOROUGH, NH	TUFTONBORO	3/28/2012
WHITNEY, JONATHAN L	MOULTONBOROUGH, NH	FAY, MACKENZIE L	MOULTONBOROUGH, NH	ALBANY	7/7/2012
FORSBERG, TAYLOR E	MOULTONBOROUGH, NH	FULLERTON, JARROD H	MOULTONBOROUGH, NH	SANDWICH	9/8/2012
REUTER, CAMILLE	MOULTONBOROUGH, NH	GRZELAK, MICHAEL S	BALTIMORE, MD	HALES LOCATION	9/29/2012
TOBIN, THOMAS M	MOULTONBOROUGH, NH	FLETCHER, LYNN R	MOULTONBOROUGH, NH	MOULTONBOROUGH	10/7/2012
PORNARIS, GEORGE	LONDON, UNITED KINGDOM	LHEUREUX, PAULA	MOULTONBOROUGH, NH	MOULTONBOROUGH	10/17/2012

**NON RESIDENT MARRIAGES**

BAKER, NICHOLAS S.R.	NASHUA, NH	KOPP, MICHAELA I	NASHUA, NH	MOULTONBOROUGH	5/26/2012
CHERCO, CLINTON J	ITHACA, NY	KARWOSKI, GINA M	ITHACA, NY	LACONIA	7/7/2012
LAPIERRE, JENNIFER L	PLYMOUTH, MA	PAPILLO, ANTHONY J	PLYMOUTH, MA	HOLDERNESSE	8/10/2012
SKERRY, CHELSEA E	OSSIPEE, NH	RIVARD, BRANDON S	OSSIPEE, NH	MOULTONBOROUGH	8/18/2012
HALL, STEPHANIE N	HUDSON, MA	HARRINGTON, BRIAN A	HUDSON, MA	MOULTONBOROUGH	9/15/2012
ROGERS, DARLENE K	WILBRAHAM, MA	WARNER, JEFFREY A	INDIAN ORCHARD, MA	MOULTONBOROUGH	9/22/2012
RUTHERFORD, CRAIG E	FRAMINGHAM, MA	MOORE, CLAIRE V	FRAMINGHAM, MA	MOULTONBOROUGH	9/22/2012
REDMOND, RYAN D	SOMERVILLE, MA	HOLLOWAY, AMBER L	SOMERVILLE, MA	MOULTONBOROUGH	9/29/2012
KOZINSKY, SARA A	NORCROSS, GA	MILLER, JR. TIMOTHY L	NORCROSS, GA	MOULTONBOROUGH	10/6/2012
LAWRENCE, KELLEY M	STONEHAM, MA	MCINERNEY, DANIEL B	STONEHAM, MA	MOULTONBOROUGH	10/6/2012
BELLAVIA, MARCO	OFFENBACH AM MAIN, GERMANY	STEEL, DAVID P	OFFENBACH AM MAIN, GERMANY	EATON	10/12/2012

The Town Clerk's Office processed 30 Resident and Non Resident marriage licenses in 2012. The above is entered into the town report upon request of the applicant, therefore not all marriages will be in this report.

Respectfully submitted,  
Barbara E. Wakefield, NHCTC Certified Town Clerk, Municipal Agent - State of NH

**Town of Moultonborough, NH**  
**Resident Deaths**  
**January 1, 2012 - December 31, 2012**

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
LAMPREY, MARK	1/5/2012	LACONIA	LAMPREY JR, URI	SPROAT, MARY
PLAISTED, GLORIA	1/31/2012	WOLFEBORO	TAYLOR, FRED	AMBROSE, ADELE
LEAVITT, RICHARD	2/14/2012	LACONIA	LEAVITT, HERBERT	LYMAN, LILLIAN
SMITH, LESLIE	2/16/2012	LEBANON	SMITH, CARLOS	LEGROW, RUTH
JUNEAU, SUE	2/17/2012	LACONIA	HARDEE, EARNEST	BERNNET, JANE
VIANO, STEPHEN	2/18/2012	MOULTONBOROUGH	VIANO, JOHN	HUNTER, JEAN
BATES, HOWARD	2/28/2012	LACONIA	BATES, HOWARD	ROBERTSON, ALTHA
KEYSER, TODD	3/11/2012	MOULTONBOROUGH	KEYSER, DILLMAN	KELLEY, SYLVIA
MCADOO, WILLIAM	3/14/2012	LACONIA	MCADOO, EDWARD	ROBINSON, EVELYN
STURGEON, RONALD	3/21/2012	MOULTONBOROUGH	STURGEON, WILFRED	STOKES, IRMA
MCCORMACK, DORIS	4/4/2012	LACONIA	PELCHAT, CYPRIEN	LAVATUE, EMILIA
GILCREAST, CYNTHIA	4/10/2012	MOULTONBOROUGH	HIGGINS, KIRBY	PHILBROOK, CAROLINE
PATRICK, LORETTA	5/2/2012	LACONIA	ALBERS, ERNST	KEPPY, NORMA
MASON, THOMAS	5/3/2012	WOLFEBORO	MASON, ALBERT	ADAM, LYDIA
DIBONA, JOAN	5/8/2012	MOULTONBOROUGH	DIBONA, SILVIO	LOWELL, HELEN
LALLY JR, EDWARD	5/17/2012	MOULTONBOROUGH	LALLY SR, EDWARD	O'ROURKE, MARGARET
GRANT, MERTON	6/11/2012	MOULTONBOROUGH	GRANT, MERTON	IRELAND, BESSIE
BLACKADAR, PATRICIA	7/16/2012	MEREDITH	WALL, JOSEPH	GALLAGHER, MARY
MURRAY, KEVIN	7/28/2012	MOULTONBOROUGH	MURRAY, NORBERT	WESTERVELT, RUTH
COSIO, JOHN	8/18/2012	CONCORD	COSIO, JOHN	MORELLO, LILLIAN
MCCUE, EDWIN	9/29/2012	MOULTONBOROUGH	MCCUE, MICHAEL	DALY, CATHERINE
MEEHAN, JOHN	10/5/2012	MEREDITH	MEEHAN, JOHN	NEIS, GERTRUDE
PERDIGAO, LUCY	10/10/2012	MEREDITH	MACDONALD, HUGH	MACDOUGALL, MARGARET
HAMES JR, WINTERS	10/11/2012	LACONIA	HAMES SR, WINTERS	ABSHIER, MARY
MILLER JR, WILFRED	10/26/2012	LACONIA	MILLER SR, WILFRED	MCKENNA, RUTH
FRENCH, JUDITH	11/10/2012	MOULTONBOROUGH	FRENCH, RALPH	TRUFANT, ELIZABETH
CAMERON, DALE	11/21/2012	MOULTONBOROUGH	CAMERON, H	PENNEY, LOIS
DUNN, MARY JANE	11/28/2012	MEREDITH	OLIVER, JOHN	PORTER, MARTHA
LIVELY, DAVID	11/28/2012	LACONIA	LIVELY, WILLIAM	WEEKS, MAXINE
BOEHM, IRMA	12/5/2012	MOULTONBOROUGH	PRESTINARI, EUGEN	MAY, ELSIE
DAVISSON, ALAN	12/23/2012	SANDWICH	DAVISSON, ALAN	TUTTLE, JESSIE

I hereby certify that the above return is correct to the best of my knowledge and belief.  
These records are generated through the State of New Hampshire and forwarded to the resident's town at the time of death.

Respectfully submitted,  
Barbara E. Wakefield, NHCTC Certified Town Clerk, Municipal Agent - State of NH

## **Town of Moultonborough Hours of Operation**

<b>Administration Office Hours</b>	Monday thru Friday	7:30 am - 4:00 pm
<b>Town Clerk Office Hours</b>	Monday thru Friday	9:00 am -12:00 pm 1:00 pm - 4:00 pm
<b>Tax Collector Office Hours</b>	Monday thru Friday	9:00 am - 4:00 pm
<b>Transfer Station Facility Hours</b>	Sunday Mon., Tue., Fri.& Sat. Closed Wed., Thurs. & most legal Holidays	1:00 pm - 5:00 pm 8:30 am - 5:00 pm
<b>Library Hours</b>	Monday thru Thursday Friday Saturday	10:00 am - 8:00 pm 10:00 am - 5:00 pm 10:00 am - 2:00 pm

## **Scheduled Public Meetings**

<b>Selectmen's Business Sessions</b>	1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> Thursday	7:00 pm
<b>Planning Board Meetings</b>	2 <sup>nd</sup> & 4 <sup>th</sup> Wednesday	7:00 pm
<b>Zoning Board of Adjustment</b>	1 <sup>st</sup> & 3 <sup>rd</sup> Wednesday	7:30 pm
<b>Conservation Commission</b>	1 <sup>st</sup> Monday	7:00 pm

## Notes